



Ferguson-Florissant School District
2023-24 Preliminary Budget
www.fergflor.org
St. Louis County, Missouri, USA 63042



**FERGUSON-FLORISSANT
SCHOOL DISTRICT**



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Ferguson-Florissant School District **2023-24 ANNUAL BUDGET** EQUITY AND ACCESS FOR ALL

Prepared by:

Cindy M. Reilmann, CPA, SFO

Assistant Superintendent for Business Services/ Chief Financial Officer

Anthony Arnzen

Senior Accountant

www.fergflor.org

Missouri School District: **096-089**

District Administration Building
8855 Dunn Rd.
Hazelwood, MO 63042



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

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FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

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Executive Summary

2023-24 Budget

Provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.





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2023-24 ANNUAL BUDGET

Executive Summary

The Ferguson Reorganized School District R-2 also known as the Ferguson-Florissant School District (hereinafter the “District”) has completed its budgeting process for the 2023-24 fiscal year. The District prepared this budget document to give the reader a comprehensive set of information about the District as it pertains to its FY24 budget. This budget document is divided into four sections: Executive Summary, Organizational, Financial and Informational. It is designed to present information in a variety of ways in order to appeal to every type of reader. This budget presentation is designed in accordance with the Association of School Business Officials Meritorious Budget Award criteria in mind.

The budget is a fluid document and is based on the best information available at the time the budget is prepared. The District will update the FY24 budget throughout the year and will communicate major changes and adjustments to the Board of Education.

The Annual Budget represents the District’s financial plan for the 2023-2024 fiscal year. This document is designed to assist the District in communicating the budget information to the Board of Education and its local community, and to act as a financial guide for the upcoming fiscal year using the District’s current and historical financial information. The budget was developed with input from the staff, administration, and the Board of Education.

Ferguson-Florissant School District

The Ferguson-Florissant School District, located in suburban St. Louis, serves nearly 10,000 students from preschool through 12th grade with an excellent comprehensive educational program.

Fully accredited by the state of Missouri, the Ferguson-Florissant School District operates seven Pre-Kindergarten through 2nd-grade schools, six intermediate schools (3rd through 5th grade), two 6th grade centers, two middle schools, two A+ and NCA-CASI - accredited high schools, a cutting-edge STEAM middle school, and a STEAM high school, a student-centered learning Innovation School and a Restoration and Wellness Center.

In addition, the District includes a nationally recognized early education program, the award-winning Challenger Learning Center space education facility, and the Little Creek Nature Area, a 97-acre nature preserve that offers experiential learning opportunities for students in science, biology, ecology, and related areas of study.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

ANNUAL BUDGET MESSAGE

The Ferguson-Florissant School District FY2023-24 budget has been developed based on HOPE. Hope that our students will receive a top-notch education from their teachers. Hope that students and staff will be safe and treat one another with respect and compassion. Hope that students will graduate from the District and be productive members of society with the means and qualifications to make a good living. And Hope that we will have the teachers and staff needed to provide amazing learning opportunities for all of our students.

The District is still experiencing challenging times with finding the necessary staff to adequately educate its students. It has overcome many challenges over the past ten years, but none have seemed so daunting as the ability to find the people needed to help our students overcome poverty and hardship by receiving a stellar education. The District is committed to its mission of providing high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.

The FY24 budget has also been developed based on ACCOUNTABILITY. Accountability of students, teachers, administrators, and parents to be the best version they can be to help students be successful. This budget has been built with equity and a sense of Smarter School Spending in mind. We are all being held accountable for the resources we have placed to support all stakeholders in the Ferguson-Florissant School District. All stakeholders must be engaged and active learners to help ensure students have a safe and healthy environment for learning. The District will need to measure the outcomes of our students and therefore evaluate where resources should be adjusted in future budgets. No one is exempt from accountability.

And finally, the FY24 budget has been developed as a roadmap for PROGRESS. The District has many challenges; however, all stakeholders must work together to help the District remain financially stable and educationally strong for the 10,000 students it serves. The thoughtful and intentional endeavor of the District through the Diversity, Equity, and Inclusion department is important for the District's progress in its educational efforts. The collaboration and intentionality of this guiding work, along with innovative ideas and practices, helps the District put supports where they are needed for all stakeholders, thereby continuing to improve its educational efforts. The ability of the District to progress is very important in its success on its Annual Performance Report (APR). The District will overcome its challenges for the students it serves. We are a District UNITED working towards offering a top-notch education for all of its students.

Sincerely,

Dr. Joseph Davis
Superintendent of Schools

Cindy M. Reilmann, CPA, SFO
Asst. Supt. for Business Services/CFO



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Mission, Vision, and Values



Mission

We provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.

Our Vision

All learners graduate believing that anything is possible and prepared to realize those possibilities.

Core Values

- Student-Centered
- Excellence
- Innovation
- Relationships



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Core Values

Student-Centered

We use an equity lens to focus our policies, our actions, and our resources on students' academic, social-emotional, and physical well-being.

Excellence

We have high expectations for all of our students and are relentless about providing high quality, culturally competent teaching and resources to meet those expectations.

Innovation

We ensure our students are ready for a dynamic, ever-changing world by exploring real world issues and promoting curiosity and critical thinking to find innovative solutions.

Relationships

We build relationships across our schools and community to ensure everyone feels welcomed, heard, and involved as agents of positive change to create access and opportunities for students.

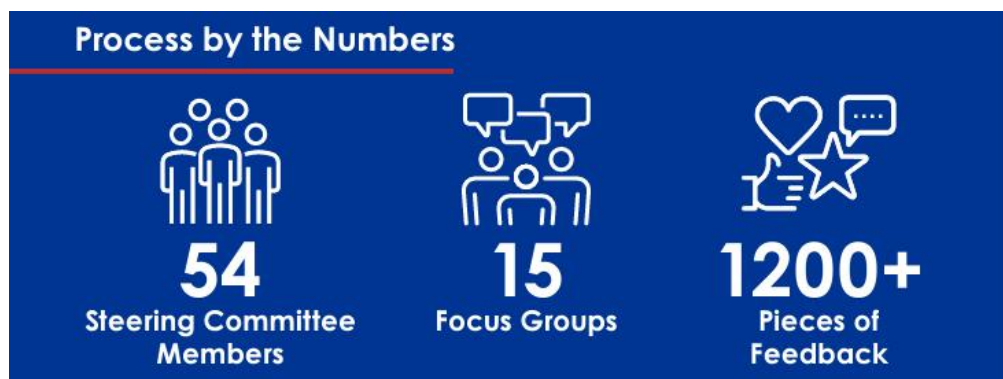


FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Strategic Plan

The development of the FFSD strategic plan was a community-wide effort. The effort was led by a committee of fifty-four individuals representing teachers, parents, students, principals and central office staff as well as business leaders, elected officials, and members of the faith-based community. The committee met monthly to review research and data and develop draft content. The content was reviewed by over fifteen different focus groups who provided over one thousand two hundred pieces of feedback. The feedback was used to make revisions and recommendations to the FFSD Board of Education who adopted the plan. The board and the superintendent would like to thank the members of the committee for their time, effort, and dedication to the planning process and the district.



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FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

During their July 13, 2022 meeting, the Ferguson-Florissant Board of Education approved a new strategic plan for Ferguson-Florissant School District. The FFSD Strategic Plan will guide our work through 2027. The new plan is guided by the mission “to provide high-quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.”

The strategic plan is rooted in the vision “for all learners to graduate believing that anything is possible and prepared to realize those possibilities.” Each year of the plan, specific and measurable action steps will be developed, and the District will focus on six priority goal areas:

- Academics Pre K-6
- Academics 7-12 and Postsecondary Success
- Well-Being
- People and Culture/Human Capital
- Financial and Operational Stewardship
- Community Engagement and Communication

In order to create the final plan, the District engaged with students, parents, staff and the community. The District conducted surveys, focus groups and community meetings to gain feedback and encouraged residents throughout the community to participate. Those results were incorporated into the development of the new plan.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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In addition, this plan is aligned with the Board approved Anti-Racist Standards and the Missouri Department of Elementary and Secondary Education's MSIP-6 or Missouri School Improvement Program Sixth Version.

Anti-Racist District Standards

In 2022, the Board of Education adopted the District's Anti-Racist Standards to maximize student excellence and social justice. Ferguson-Florissant School District is on its journey to becoming an anti-racist organization that furthers educational equity for all students, especially our most marginalized students. FFSD Standards for Social Justice in Anti-Racist Schools will further our progress in this journey, challenging us to understand and correct the inequities that may unintentionally exist within our district, to proactively act in ways that promote anti-racism, and to build on the strengths that have enabled our past progress around race and bias.

Similar to educational standards, FFSD Standards for Social Justice in Anti-Racist Schools represent the vision and goals that we will achieve as we move towards becoming an anti-racist organization. The standards focus on seven areas:





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Strategic Plan Dashboard

2022-2027 Strategic Plan

Academics K-6

1. All FFSD students will meet or exceed the state standard or demonstrate significant measurable improvement *

* This goal aligns with the CSIP Goals 1, 2

In Progress

2. FFSD will ensure birth through prekindergarten children have access to high-quality early learning experiences *

* This goal aligns with CSIP Goal 2

In Progress

3. All FFSD schools will provide a comprehensive multi-tiered system of support that addresses the academic, emotional, behavioral, social, and physical needs of each student. *

* This goal aligns with CSIP Goal 3

In Progress

4. All FFSD students will develop essential intrapersonal and interpersonal skills.

In Progress

5. All FFSD schools will implement board-adopted teacher/leader standards to ensure effective instructional staff for each student

In Progress

6. All FFSD staff will implement evidence-based instructional practices to ensure the success of each student.

In Progress

Strategies:

1. Adopt a new English Language Arts Curriculum with an emphasis on phonics
2. Continue to implement the Math Curriculum with fidelity
3. Find innovative ways to assist certified teachers
4. Implement a robust virtual school option for students
5. Develop teachers and staff on English Language Learners (ELL) supports

Resources Needed:

1. OWL technology to allow for concurrent teaching, paying concurrent teachers an additional stipend for the additional responsibility
2. Provide targeted teachers with ELL professional development all year at a cost of \$60,000



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Academics (7-12) & Post Secondary Success

7. FFSD students will achieve on track-performance on multiple measures of success by meeting or exceeding the state standard and/or demonstrating measurable growth. *

* This goal aligns with CSIP
Goal 1

In Progress

8. The school system is intentional in providing relevant, high-quality career technical education and/or advanced professional studies based on students' ICAPS

In Progress

9. All FFSD staff will implement evidence-based instructional practices to ensure the success of each student.

In Progress

10. Students will graduate prepared for global success

In Progress

Strategies:

1. Adopt a new English Language Arts Curriculum with an emphasis on phonics
2. Continue to implement the Math Curriculum with fidelity
3. Find innovative ways to assist certified teachers
4. Implement a robust virtual school option for students

Resources Needed:

1. ELA Curriculum: StudySync, Achieve3000 and Actively Learn at the cost of \$2.5M
2. OWL technology to allow for concurrent teaching, paying concurrent teachers an additional stipend for the additional responsibility



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2023-24 ANNUAL BUDGET

Well-Being

11. FFSD will provide wrap around supports (e.g. counseling services, academic interventions, behavioral supports) to enhance the career, academic, and social/emotional development of all students. *

* This goal aligns with CSIP
Goal 3

In Progress

12. FFSD will provide a safe and caring environment that supports teaching, learning, and student success.

In Progress

Strategies:

1. Establish the Diversity, Equity, and Inclusion department focusing on diversity, equity and inclusion
2. Ensure staff and students feel safe when at school and after-school events
3. Evaluate and implement school uniforms

Resources Needed:

1. Establish the Diversity, Equity, and Inclusion department focusing on diversity, equity and inclusion at approximately \$350,000
2. Restorative Practices training
3. Open Gate detection systems
4. School Uniform



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People and Culture/Human Capital

13. All staff and district leadership will participate in scheduled, ongoing, job-embedded, and content-appropriate professional learning focused on evidence-based instructional practices, staff growth goals, and student performance goals outlined in

In Progress

14. All employees will demonstrate growth while participating in an effective evaluation process based upon clear, written, and measurable targets that are aligned with the vision, mission, and goals of the district.

In Progress

15. FFSD will ensure a healthy climate and culture for all staff and students by regularly assessing stakeholder perceptions and making appropriate adjustments. *

* This goal aligns with CSIP
Goal 4

In Progress

16. The district will recruit, develop and retain a high-quality, diverse staff that is representative of the student body.

In Progress

Strategies:

1. Recruiting and retaining staff
2. Establish the Diversity, Equity, and Inclusion department focusing on diversity, equity and inclusion

Resources Needed:

1. Retention stipend for returning staff of \$1,400 for full time and \$700 for part time staff
2. Funding Instructional Support Leaders, Building Support Specialists from federal Title I funds
3. Establish the Diversity, Equity, and Inclusion department focusing on diversity, equity and



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Financial and Operational Stewardship

17. All students will experience enhanced safety, security, wellness and learning through the completion of facilities, security and technological improvements enabled by financial stability.

In Progress

18. FFSD will be fiscally responsible by maintaining an appropriate annual fund balance.

In Progress

Strategies:

1. Implementing zero-based budgeting and Smarter School Spending best practices
2. Improving financial reporting and procedures to ensure fiscal responsibility
3. Implementing data dashboards across departments
4. Replace end of life and support student software

Resources Needed:

1. MUNIS ERP software training and support
2. Purchase Infinite Campus data analytics: \$62,000
3. Infinite Campus student software of approximately \$800,000 over 5 years



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Community Engagement and Communications

19. Demonstrate an integrated communications plan aligned to the FFSD Strategic Plan and MSIP 6.
Build communication efforts to achieve desired behaviors and outcomes.

In Progress

20. Strengthen community involvement with all stakeholders (e.g. parents, businesses, staff, students, local non-profits and government) through collaborative partnerships focused on the goals of the strategic plan.

In Progress

Strategies:

1. Determine various opportunities of gathering data and feedback from our community
2. Determine the support of the community on a 10-year facilities plan and tax increase bond issue

Resources Needed:

1. Thought Exchange
2. Community polling, tours and town halls at various buildings



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Organizational Summary

District Overview

The Ferguson-Florissant School District is a community of families and neighborhoods located in suburban St. Louis, Mo.

Fully-accredited by the state of Missouri, the district provides an excellent comprehensive educational program for more than 11,000 children from preschool through 12th grade. The district is comprised of seven primary schools (PreK-2), six elementary schools (3-5), two sixth grade centers, three middle schools (7-8), two high schools and one alternative school as well as a nationally-recognized early education program, the PROBE gifted education program, the award-winning Challenger Learning Center, Little Creek Nature Area, the Innovation School at Cool Valley, a STEAM middle school and a STEAM high school.

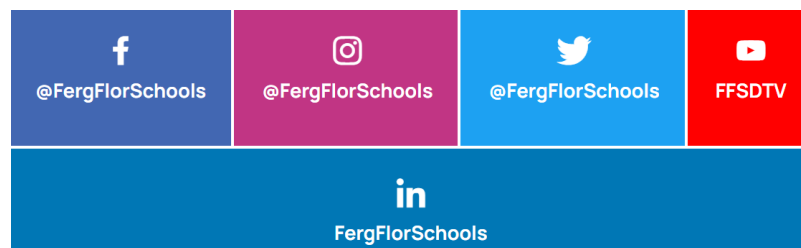
The Ferguson-Florissant School District has earned a national reputation as an innovative educational leader, and the staff works continually to provide the highest quality instructional program for our students.

From preschool through high school, our programs offer excellent educational opportunities for students. Our nationally-acclaimed early education program includes Parents as Teachers, free preschool for three- and four-year-olds, early childhood special education programs, child day care and full-day kindergarten. Both of the district's high schools have earned national Project Lead the Way (PLTW) certification for their science, technology, engineering and math (STEM) curriculum. PLTW certification marks our schools as providers of a rigorous curriculum that allows students to apply what they learn in math and science to real-life engineering and technology projects.

Our overall curriculum emphasizes the basic subject areas and our instructional strategies are designed to help students be successful. We help our students master the basics, develop practical life skills, become problem-solvers, learn to communicate and work effectively with others, and develop patterns for lifelong learning.

More information is available on this website and on our social media pages (Facebook, Twitter and YouTube) to help parents and community members learn about our schools and programs.

For further information, please contact the district's communications department at (314)687-1913 or email us at info@fergflor.org.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Board of Education

FFSD Board of Education



Dr. Courtney Graves

President



Dr. Kevin M. Martin

Vice President



Dr. Donna Paulette-Thurman

Secretary



Mrs. Jillian Dunn

Assistant Secretary



Mr. Terry Tyson

Director



Dr. Sheila Powell-Walker

Director



Mr. Jamal Bailey

Director



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Executive Administration

Dr. Joseph Davis Superintendent
 Mr. Brent Mitchell Chief of Staff
 TBD.....Assistant Superintendent for Human Resources
 Dr. Adrienne Bland Associate Superintendent of Leadership for Secondary Schools
 Dr. Deanna Kitson.....Assistant Superintendent for School Leadership
 Dr. Lisa HazelAssistant Superintendent for School Leadership
 Mrs. Cindy M. Reilmann Assistant Superintendent for Business Services/CFO
 Dr. Jane CrawfordAssistant Superintendent for Support Services
 Mr. Terry O'Neil.....Assistant Superintendent for Operations and Maintenance
 Ms. Tamoya Rose-Watson ...Assistant Superintendent for Diversity, Equity, and Inclusion
 Ms. Vershaun Howze Executive Director for Safety and Security

Superintendent's Cabinet



Dr. Joseph Davis
Superintendent



Kevin Hampton
Chief of Staff



Jennifer Hansen
Assistant Superintendent of Human Resources and Title IX Coordinator



Dr. Adrienne Bland
Associate Superintendent of Leadership for Secondary Schools



Dr. Deanna Kitson
Assistant Superintendent of School Leadership



Dr. Lisa Hazel
Assistant Superintendent of School Leadership



Cindy Reilmann
Assistant Superintendent of Business Services



Dr. Jane Crawford
Assistant Superintendent of Support Services



Terry O'Neil
Assistant Superintendent of Operations and Maintenance



Vershaun Howze
Executive Director of Safety and Security



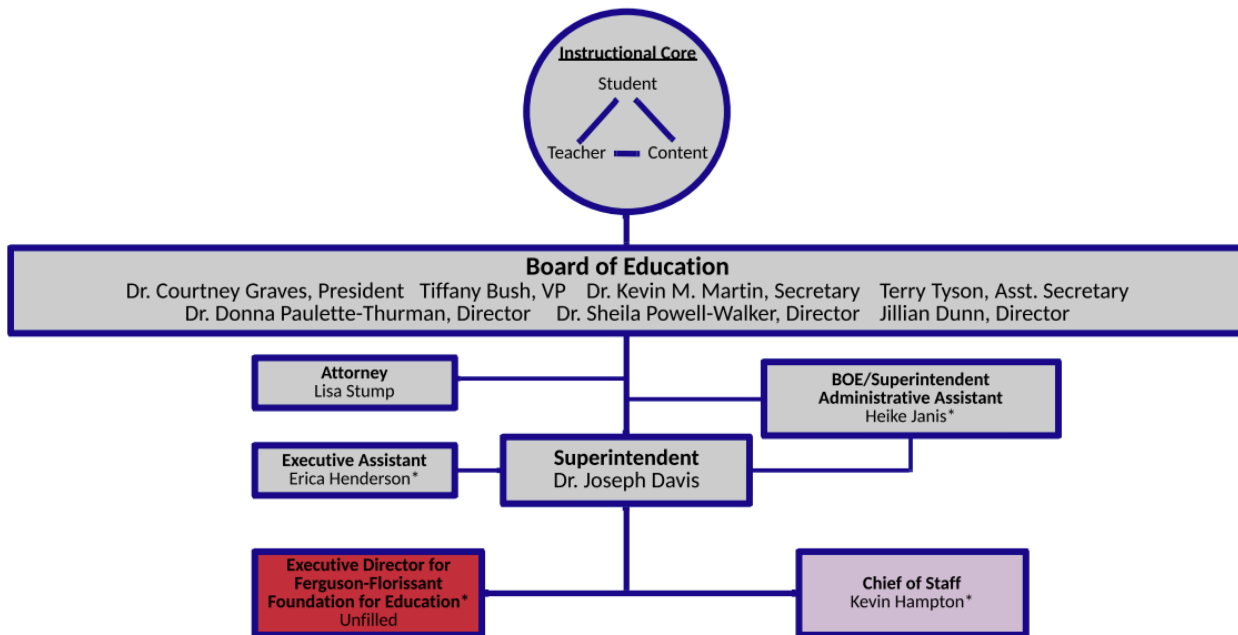
Tamoya Rose-Watson
Assistant Superintendent of Diversity, Equity, and Inclusion



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Organizational Chart



Updates to the organizational chart will be made once final board approval occurs and is communicated out. Changes will be made throughout the year as needed.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Budget Process

Budget Overview

The mission of the Ferguson-Florissant School District is to provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships. The District, through the budget process, focuses its resources in the most efficient and effective manner to support its mission. The annual budget creates a detailed analysis of the District's revenues and expenses and allows the administration to direct its financial resources in a manner that best supports student achievement.

The budget process is separated into four segments: planning, preparation, adoption, and implementation.

Planning for the District's annual budget begins with a review of the District's strategic direction. The Strategic Plan addresses every aspect of District operations.

Principals and other budget managers are provided with information per the Budget Planning Manual to assist them in developing their budgets. Budget managers are encouraged to submit their annual budget requests and tie these requests to their School Improvement Plans, which in turn helps tie the school budgets to student achievement. The Assistant Superintendent for Business Services/CFO, Director of Finance, Director of Federal Programs, and Senior Accountant meet with every budget manager to review their budget requests. The requests are refined through these meetings and through subsequent review with the District Leadership and Superintendent. Increases in budget allocations are only approved when the principal or department head can demonstrate how the increased expenditure helps move the District toward fulfilling its mission and achieving the Board's adopted goals.

Budget workshops are held with the Board of Education to discuss the FY2023-24 annual budget. In these workshops, the Board is presented with the current budget assumptions and projections and may provide additional direction to the administration regarding budget priorities. Staff members and the community also have an opportunity to learn about the budget through this workshop. This budget document is then submitted to the Board of Education for its adoption prior to June 30, in compliance with state statutes.

The focus will now shift to implementation of the FY2023-24 annual budget. Budget managers will be asked to carefully manage their budget allocations throughout the upcoming fiscal year. It will be their responsibility to implement the plans laid out through the budget development process and funded through adoption of the FY24 annual budget.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Smarter School Spending

With the District's focus on Equity and Access for All, the budget work naturally aligns with the best practice framework of Smarter School Spending, a Government Finance Officers' Association approach to school budgeting. The Smarter School Spending framework provides guidelines centered on a comprehensive budget process framework focused on academic and finance collaboration to align limited resources with desired student outcomes.

The budgeting process is a strategic activity to align scarce resources with student achievement and to succeed it must feature a partnership between the finance/budget officer and academic officer, under the leadership of the superintendent. The finance/budget officer "owns" the budget process, but the academic officer is responsible for ensuring a clear student performance strategy. The superintendent guides the participants in the budget process through the hard choices between competing potential uses of resources. Working together, the finance officer, academic officer and superintendent will be able to translate a coherent instructional strategy in to dollars.

A robust budget process should engage and communicate with stakeholders, along with prioritizing goals, allocating resources, and tracking progress. The budget process is a plan, a tool for transparency, and a structure for ensuring accountability.



Smarter School Spending major steps/phases:

1. Plan and Prepare
2. Set Instructional priorities
3. Pay for Priorities
4. Implement Plan
5. Ensure Sustainability



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Capital Projects Development Process

The Ferguson Florissant School District's facilities include seven primary schools (PK-2), six intermediate schools (3-5), two sixth grade centers, three middle schools, three comprehensive high schools, one innovation school, one alternative education school, two Child Development Centers within other buildings and one welcome/student service center. The District also has the Little Creek Nature Area, Challenger Learning Center, an administration building and the Transportation Office. These 27 sites include over 1.9 million square feet of building space under roof, with miles of plumbing and wiring, and hundreds of mechanical systems. The average building in the District is 66 years old; the newest building is 20 years old and the oldest building is 143 years old. Central Intermediate School was built in 1880 and is the oldest continually operating school building west of the Mississippi.

The District believes that carefully determined building improvements are essential to controlling future capital expenses. The District is currently working to complete a 10 year Comprehensive Facilities Long Range Plan. The Long Range Plan outlines the major capital projects that will need to be completed over the next 10 years. This comprehensive long range plan will be based on a detailed assessment of all District buildings/campuses. With the increase costs in materials and labor shortages, the District's Facilities staff continually reviews projects and sets priorities for each fiscal year based on the needs of each building/location and financial resources available.

The process of identifying minor capital projects is ongoing with the Assistant Superintendent and the Director of Operations and Maintenance in collaboration with the Superintendent, continually assessing and reassessing needs of each building. These administrators are responsible for prioritizing needs for the entire District. The highest priority needs are included in the capital projects budget each year. The operating budget does take priority over the capital budget because the operating budget includes expenses directly related to educating students.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Budget Calendar

Date	Description
September	Review Strategic Plan and CSIP goals progress. Facilities Strategic Planning review.
November	Review Enrollment projections by building and grade.
December	Budget planning manual updated and budget workbooks are created for buildings and departments. Staffing meetings will begin.
January	Buildings and departments work with their staff to develop their budgets. Budget workbooks will be reviewed during budget meetings.
February	Budget workbooks will be reviewed during budget meetings.
March - April	The Finance Department prepares the initial budget document for review.
May	Work sessions are held with the Board of Education regarding budget as needed.
June	Budget is presented for first reading at the first BOE meeting. The Budget is adopted by the Board of Education at second BOE meeting prior to June 30 as required by State Statute.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Financial Summary

Fund Accounting

The District accounts for revenues and expenditures in nine funds:

Governmental Funds

- General (Incidental) Fund
- Special Revenue (Teacher's) Fund
- Debt Service Fund
- Capital Projects/Bond Fund

Proprietary/Internal Service Funds

- Self-Insured Medical Fund

Enterprise Funds

Student Activity/Trust Fund

- Student Activities Fund

Operating Funds

The General (Incidental), Special Revenue (Teachers') and Capital Projects Funds are the primary funds from which all operating expenditures are made. The District reports the General and Special Revenue Funds' activities as Operating Funds.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Significant Changes in Budgeting

ESSA

The District continues to comply with the requirements of the Every Student Succeeds Act (ESSA) and to fulfill the federal requirements created in Regulation 200.35, per-pupil expenditures. The Missouri Department of Elementary and Secondary Education (DESE) required additional elements to be reported by districts and charter schools starting in FY19 and subsequent years. The District has made significant changes to its general ledger accounting structure to accommodate these new requirements. This has also led to adjusting our budget process to include more detailed building-level expenditure reporting.



Federal Regulation 200.35 regarding per-pupil expenditures states: “A State must develop a single statewide procedure to calculate LEA current expenditures per pupil and a single statewide procedure to calculate school-level current expenditures per pupil. Expenditures include administration, instruction, instructional support, student support services, pupil transportation services, operation and maintenance of plant, fixed charges, preschool and net expenditures to cover deficits for food services and student body activities not including expenditures for community services, capital outlay, and debt service.”

COVID-19

The District is continuing to face budgeting challenges due to impacts from the COVID-19/Coronavirus pandemic. From staff shortages to supply chain issues, the District continues to work to meet the challenges posed by COVID. As additional federal funding becomes available, as a result of the issues surrounding the pandemic, the District will work to strategically determine where and how to best use these federal funds.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Budgetary Goals

The FY24 Preliminary Budget shows a surplus of \$658,801 in the operating funds. Although the FY24 budget has a slight surplus, there are many variables that can still impact the ultimate surplus/deficit. The District continues to be conservative in its revenue and expenditure estimates; however, the post-pandemic dynamic relating to the staffing shortage has caused a heightened awareness for the Ferguson-Florissant School District.

The District continues to respond to the COVID-19 pandemic and adapt its learning environment accordingly. The pandemic brought virtual instruction into the forefront. Most of the virtual instruction will occur through a contracted service such as LAUNCH. LAUNCH is a purpose-driven virtual course access program designed to serve Missouri students. LAUNCH is based in Springfield Public Schools and partners with school districts statewide to offer students access to its virtual courses. All LAUNCH courses are built by curriculum specialists, teachers and digital developers and are aligned to Missouri Learning Standards. Each LAUNCH course is taught by a highly qualified Missouri educator. However, the Ferguson-Florissant School District sees the need to provide its own highly robust, virtual school option in the best interest of students and staff.

The District reviews each annual budget and the projected increase or decrease throughout the year as it relates to its fund balance to ensure that the District's fund balance does not go below the target percentage. The District is revising its policies and will be establishing a fund balance policy.

The District continues to evaluate the highest and best use of ESSER, GEER, CRF and ARP funds that have been made available to school districts through the CARES Act stimulus efforts. Based on the District's census and overall poverty indicators, these federal funds continue to be a significant part of the budget for now. The District is continuously aware that these COVID funding sources will go away and will not be able to be relied upon for future funding of initiatives. With ARP ESSER III funds ending in September 2024, the District will need to strategize how initiatives in this FY24 budget will either be included or not in future budgets.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Budget Considerations

The Business Services Department staff tried to accommodate all budget requests while weighing the anticipated revenue sources. The following items were relevant to the process of meeting the District's vision of all learners graduate believing that anything is possible and prepared to realize those possibilities.

The budget is focused on implementing the Board of Education's Strategic Plan priorities as well as the Anti-Racism Standards.

The budget reflects an average 5.07% salary increases for certified staff and 4% for support and professional staff based on negotiated agreements with the District's employee bargaining unit.

The District continues to evaluate and update its efforts to provide a rigorous curriculum for its students focusing on Math as well as English Language Arts with an emphasis in phonics.

The budget includes funding for support operations, such as the contracted Food and Nutrition Services operations and the District-operated student transportation system.

The budget includes capital expenditures to address planned facility renovations and improvements.



The Challenger Learning Center- St. Louis

The Challenger Learning Center-St. Louis is dedicated to inspiring future generations of innovators through space mission simulations and other STEM education programs. It is part of a worldwide network of over 40 Centers founded by the families of the astronauts tragically lost during the 1986 Challenger space shuttle mission.

The award-winning Challenger Learning Center-St. Louis is part of a worldwide network that was founded by the families of the astronauts tragically lost during the 1986 Challenger space shuttle mission. The Center engages people of all ages in space mission simulations, STEM education programs, and team building experiences.

<https://www.challengerstl.org/about-us/>



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Annual Secretary of the Board Report

The Annual Secretary of the Board Report (ASBR) is required by Section 162.821 RSMo to be submitted to the Department of Elementary and Secondary Education on or before August 15 each year. The (ASBR) is the State of Missouri's financial report that contains information on revenues, expenditures, fund balances, debt, and transportation data that are used for various data comparisons, calculations, and data requests. Examples include payments, the Local Effort Calculation, the Current Expenditure Calculation, report card information, and federal reporting information. Most school districts in the State of Missouri report their finances on the cash basis of accounting. As a result, this financial report is similar to the audit reports filed by those school districts.

ASBR reporting will always be a year behind the current fiscal year and two years behind the proposed budget year. Therefore, only FY22 is shown as an example of this report. The General Fund amounts also include other funds rolling up into the General Fund for DESE reporting: Food & Nutrition Services, Student Activity, and Insurance Funds.

ANNUAL SECRETARY OF THE BOARD REPORT (ASBR) Fiscal Year 2021-2022

SECTION 162.821, RSMo, requires that one copy be filed with ... the Department of Elementary and Secondary Education on or before August 15, 2022.

SECTION 161.527, RSMo, concerning financially stressed school districts, requires that one copy be filed with the Department of Elementary and Secondary Education by July 15, 2022, to be eligible for the Proposition C rollback exemption.

Part I Summary

Total Assessed Valuation as of December 31, 2021 1,117,439,040
(Exclude Tax Increment Financing AV)
Basis of Accounting CASH

	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2021-2022 Levy Unadjusted	2.0731	2.4974	0.2670	0.2040	5.0415
2021-2022 Levy Adjusted	2.0731	2.4974	0.2670	0.2040	5.0415
3111 Beginning Fund Balances	16,043,111.02	3,349,999.41	3,608,913.41	3,935,974.01	26,937,997.85
5899 Total Revenue (See Part II)	68,164,903.07	72,806,176.43	3,652,200.03	2,805,344.05	147,428,623.58
5999 Total Revenue And Balances	84,208,014.09	76,156,175.84	7,261,113.44	6,741,318.06	174,366,621.43
5510 Transfer To	0.00	7,000,000.00	0.00	1,015,933.92	8,015,933.92
6710 Transfer From	8,015,933.92	0.00	0.00	0.00	8,015,933.92
9999 Expenditures (See Part III)	56,760,427.96	81,045,561.46	2,810,149.50	7,570,223.66	148,186,362.58
3112 Ending Fund Balances	19,431,652.21	2,110,614.38	4,450,963.94	187,028.32	26,180,258.85
3412 Restr Fund Balances	0.00	0.00	0.00	0.00	0.00
Unrestricted Ending Fund Balance (Incidental + Teachers Funds)	15.63%				



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Revenue and Expenditure Trends and Projections

The District's finances are impacted by national and state economic trends. The FY24 budget continues to be impacted by the COVID-19 (Coronavirus) pandemic. The District has taken a conservative approach to the FY24 revenue budget assumptions. The District strives to have approximately 20+% fund balances in order to cash flow the District from July 1 to December 15; the District begins receiving its property tax revenues in mid-December. The Administration is committed to balancing the budget through careful management of expenditures.

The Missouri General Assembly finalized the State's FY2024 budget. The final version of the state budget will include:

- Full funding of the formula utilizing a \$6,375 State Adequacy Target
- Full funding of the state's portion of transportation (75% of allowable costs)
- \$81 million for expanded Pre-K funding
- \$69 million for Career Ladder
- \$29 million for minimum teacher salaries. This amount is intended to be enough to cover 100% of the cost of the program rather than the 70/30 split in the current program.
- \$50 million in school safety grants
- Full funding (\$15.3 million) of the public placement fund which assists districts and private providers to educate children in the state's custody (foster care, residential treatment facilities, etc.)

The Missouri General Assembly passed the Department of Elementary and Secondary Education's (DESE's) \$9.8 billion Fiscal Year 2024 budget today, including these highlights:

- Full funding of the Foundation Formula and funding for transportation at the maximum allowable reimbursement amount (75 percent)
- Funding to support teacher pay, including a number of the State Board of Education's Blue Ribbon Commission recommendations:
 - Full funding of the Teacher Baseline Salary Grant
 - Increased funding for the Career Ladder program
 - Additional funds to support Grow Your Own programs
 - Funds to support teacher recruitment and retention scholarships (formerly referred to as the Urban Flight and Rural Needs Scholarship)
- Additional investments in DESE's Office of Childhood:
 - Expanding Pre-K education
 - Increasing child care subsidy rates
- Additional funds to support the newly-created School Safety Grant Program

DESE's budget bill now heads to Governor Parson's desk for signature.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

“These are significant investments, so this is an exciting day for education,” said Commissioner of Education Margie Vandeven. “We thank Governor Parson for his visionary recommendations related to early childhood and education and appreciate the General Assembly further investing in public education in our state.”

“With the state’s continued strong budget position, it’s encouraging to see the legislature prioritizing funding to support schools and educators,” said State Board of Education President Charlie Shields. “Public education is one of the key pieces of our state’s infrastructure. Providing schools with the funding they need to educate Missouri students and recruit and retain the best and brightest to the teaching profession is the number one way our state can ensure we are preparing the workforce of tomorrow.”

“We are encouraged by the ongoing conversation about teacher pay,” added Commissioner Vandeven. “We must continue discussing sustainable ways to compensate educators more appropriately for the incredible work they do. We’re hopeful the Blue Ribbon Commission’s short-term and long-term priorities continue to be part of that conversation. And we look forward to the commission presenting their phase two recommendations in August to address climate and culture challenges that affect teacher recruitment and retention.”

Overall, the Legislature’s budget for K-12 education is positive. Indeed, the decision to fully fund the school transportation categorical is a welcomed sight, especially at a time when schools are dealing with rising fuel costs. Further, the additional money for the “career ladder” program, minimum teacher salaries, and funding for school safety grants is greatly appreciated.



STEAM High Senior Receives Gates Millennium Scholarship

Jossie Gates, a senior at STEAM Academy at McCluer South-Berkeley, is a Class of 2023 Gates Millennium Scholar. She has a 4.4 GPA and will attend University of Maryland Eastern Shore to major in Chemistry. Gates was selected as 1 out of 750 on the national level out of a pool of 51,000 applicants.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

COVID-19 (Coronavirus) Impact

The FY24 budget continues to be impacted by the effects of the COVID-19 pandemic due to staffing shortages and supply chain issues. The lasting effects of COVID-19 on the District revenues and expenditures remain undetermined for FY24. The information presented about sales tax revenues, state foundation formula support, etc., in the FY24 budget is based on the most current information available.

163.021.1(4), RSMo. indicates that “Whenever there has existed within the district an infectious disease, contagion, epidemic, plague or similar condition whereby the school attendance is substantially reduced for an extended period in any school year, the apportionment of school funds and all other distribution of school moneys shall be made on the basis of the school year next preceding the year in which such condition existed.”

For the Basic Formula calculation in FY2024, DESE considers FY2022 as impacted under statute 163.021.1(4), RSMo, and will adjust Basic formula payment calculations accordingly. District Basic Formula payments will include the greater of the FY2020, FY2021, FY2022, FY2023, or an estimate of FY2024 WADA. Districts should anticipate a return to regular payment methodology for the Basic Formula in FY2025. Classroom Trust Fund, Prop C, and Small Schools Grant payments will rely on FY2023 ADA or WADA for payment purposes in FY2024.

Even with the challenges of COVID-19, the Ferguson-Florissant School District continues to work diligently to provide the best education possible for our students.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Revenue Assumptions and Significant Trends

The District's major revenue sources include property and sales taxes at the local level and foundation formula/state aid at the state level. The District receives most of its money between December 15 and January 31 of each fiscal year from property taxes that become due and payable by December 31. The District works to maintain a sufficient fund balance at the beginning of each calendar year, which is utilized to meet cash flow requirements prior to the receipt of property tax revenue the following December. The District's FY2023-24 local revenue projections reflect property tax revenue increasing due to calendar year 2023 being a reassessment year. The District's assessed value is currently \$1.465 billion with the latest March 2023 assessed value report. This new assessed valuation total increased 21.23% over the prior year, marking the largest increase in assessed valuation in many years.

The District's second largest revenue source is the State of Missouri's basic state aid, distributed to schools through a foundation formula. Missouri's basic state aid has two components: Basic Formula and the Classroom Trust Fund. The Classroom Trust Fund accounts for gaming revenue distributed to school districts. The Missouri General Assembly has committed to fully fund the state aid formula. The Classroom Trust Fund is anticipated to recover from downturns brought about by the COVID-19 pandemic. State General Revenue will typically supplement the Classroom Trust Fund monies as needed and therefore the revenue estimates for Basic Formula and Gaming monies mostly offset one another for FY24. One of the main factors in calculating the Basic Formula monies is the State Adequacy Target (SAT) which is still projected at \$6,375 and has remained unchanged over the past several years. The Ferguson-Florissant School District is considered hold harmless in the current calculation indicating that the District is less affected by minor changes by the factors of the formula calculation. The Basic Formula calculation is presented in the Informational Section of the budget.

Another significant source of revenue the District receives comes from Proposition C, a statewide sales tax. The state's payment to the District is considered a local revenue source but the money is collected at the state level and distributed based on the prior year's weighted average daily attendance of each district. Sales tax revenue is projected to increase for FY2023-24.

The General Assembly appropriated late in FY2022 the American Rescue Plan – ESSER III funding, so the District anticipates finalizing all of the spending of these funds in FY2024. The District has identified instructional priorities related to this funding, including allocating 20% of these monies to address learning loss.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

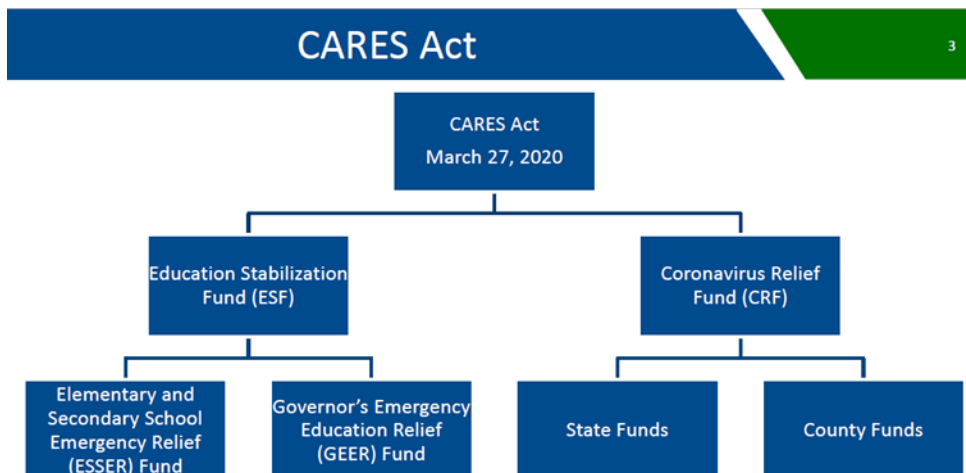
2023-24 ANNUAL BUDGET

CARES ACT

In December 2020, Congressional leaders released the Consolidated Appropriations Act, 2021. This legislation included a COVID-19 relief package, including \$81.9 billion to governors, state and local education agencies (LEAs), and institutions of higher education to address COVID-19 related expenses and costs. As part of that \$81.9 billion, \$54.3 billion was provided for the Elementary and Secondary School Emergency Relief (ESSER II) Fund. The COVID-19 Relief provision is a slightly modified version of the Education Stabilization Fund that was first included in the Coronavirus Aid, Relief and Economic Security (CARES) Act. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260, enacted on December 27, 2020.



Missouri's local education agencies (LEAs) have a number of different opportunities to receive CARES Act funding to support efforts to continue to educate students and to provide reimbursement for certain COVID-19 related expenses. Funding sources within the CARES Act include the Coronavirus Relief Fund (CRF), the Governors Emergency Education Relief Fund (GEER) and the Elementary and Secondary School Emergency Relief Fund (ESSER). This memo provides a basic overview of the announced funding mechanisms. The DESE encourages school districts to review each funding opportunity and develop a strategy that utilizes CARES Act funding to the greatest extent possible.



The DESE provides ESSER II guidance information and allocation amounts for each LEA on its CARES Act webpage. This information is provided to assist LEAs in budgeting and planning efforts. Allowable uses for ESSER II are similar to ESSER I, but do not include an equitable share requirement.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

ESSER I

President Trump signed the Coronavirus Aid, Relief and Economic Security (CARES) Act into law on March 27, 2020. The purpose of the CARES Act was to provide states with funding to prevent, prepare for and respond to the COVID-19 pandemic.

The Elementary and Secondary School Emergency Relief (ESSER) Fund provided the Missouri Department of Elementary and Secondary Education (DESE) with \$208,443,300. The funds had to be allocated by DESE within one year of receipt or the funds had to be returned to the federal government.

Although ESSER funds are distributed to LEAs based on Title I, Part A allocations, they are not Title I, Part A funds. Therefore, ESSER funds are not required to be allocated to specific schools because school and student eligibility, supplement not supplant, and other Title I requirements do not apply to ESSER. ESSER is its own separate, flexible program intended to help with the response to COVID-19.

LEAs receiving funds from ESSER Fund must provide equitable services to non-public schools as required under section 1117 of the ESEA. However, control of these funds and title to materials, equipment and property purchased with such funds must remain with the public school district, and be administered by the public LEA. Public school districts will need to consult with non-public school officials to determine how the services will be provided to the non-public schools.

ESSER II

The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law on December 27, 2020 and provided an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund).

The ESSER II Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2020.

ESSER II funds may be used to support teaching and learning in response to the impact of COVID-19. This would include paying for teachers to engage in remote instruction and for substitutes to cover classes for teachers who are absent due to COVID-19 exposure.

The District spent its ESSER II funds to cover salary expenditures during FY2022.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

ESSER III

On March 11, 2021, the American Rescue Plan (ARP) Act was signed into law. It provides \$1.9 trillion in assistance for schools, including \$122 billion for the ARP Elementary and Secondary School Emergency Relief (ARP ESSER) Fund. Funds are provided to State educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students.

The Missouri Department of Elementary and Secondary Education (DESE) provided preliminary guidance to local education agencies (LEAs) regarding requirements associated with the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) funds. Section 2001 of ARP places certain requirements on LEAs as a condition of receiving funds. Any LEA receiving funds must publish its Safe Return to In-Person Instruction and Continuity of Services Plan (SRCSP) on its website within 30 days of receiving an allocation. Further, any LEA receiving funds must submit an application to DESE detailing how it will spend its allocation in alignment with the requirements of ARP ESSER.

While ARP ESSER requires that a minimum of 20 percent of the LEA's allocation be spent to address the students' academic, social, emotional, and mental health needs due to the effects of lost instructional time, the remaining LEA funds may be used for a wide range of activities to address needs arising from the coronavirus pandemic.

The Ferguson-Florissant School District was allocated \$32,573,314 in ESSER III funding and has \$14.3M left to spend and draw down for FY24.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Comparison of ESSER Fund (CARES Act), ESSER II Fund (CRRSA Act), and ARP ESSER (ARP Act)

This following table outlines the primary differences between the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act 2021, Public Law 117-2, enacted on March 11, 2021; the ESSER II Fund under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, enacted on December 27, 2020; and the ESSER Fund under the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted on March 27, 2020.

Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
Authorizing Legislation	Section 18003 of Division B of the Coronavirus Aid, Relief, and Economic Security (CARES) Act	Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	Section 2001 of the American Rescue Plan (ARP) Act
Period of Funds Availability, excluding 12-month Tydings Amendment period	May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared. Available for obligation by State educational agencies (SEAs) and subrecipients through September 30, 2021.	May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared. Available for obligation by SEAs and subrecipients through September 30, 2022.	May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared. Available for obligation by SEAs and subrecipients through September 30, 2023.
SEA Deadline for Awarding Funds	An SEA must award the funds within one year of receiving them, which will be April through June 2021, depending on an SEA's award date.	An SEA must award the funds within one year of receiving them, which will be January 2022.	With respect to making local educational agency (LEA) subgrants (90% of the total ARP ESSER allocation), the SEA must allocate ARP ESSER funds in an expedited and timely manner and, to the extent practicable, not later than 60 days after the SEA receives those funds. An SEA must award ARP ESSER funds not allocated to LEAs within one year of the date the SEA receives those funds.
Definition of "Awarded"	For the 90 percent of funds for LEAs, funds are generally considered "awarded" when the SEA subgrants the funds to an LEA. For the SEA reserve (see section 18003(e)), funds	Same as ESSER: For the 90 percent of funds for LEAs, funds are generally considered "awarded" when the SEA subgrants the funds to an LEA. For the SEA reserve (see section 313(e)), funds are "awarded" when the SEA	Same as ESSER: For the 90 percent of funds for LEAs, funds are generally considered "awarded" when the SEA subgrants the funds to an LEA. For the funds that the SEA reserves (section 2001(f)),



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
	are “awarded” when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.	awards a contract or subgrant, or when it retains funds to provide direct services.	funds are “awarded” when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.
LEA Uses of Funds and Reservations	<p>The CARES Act includes allowable uses of funds related to preventing, preparing for, and responding to COVID-19.</p> <p>ESSER funds may be used for the same allowable purposes as ESSER II and ARP ESSER, including hiring new staff and avoiding layoffs.</p> <p>No required reservations of funds.</p>	<p>ESSER II funds may be used for the same allowable purposes as ESSER and ARP ESSER, including hiring new staff and avoiding layoffs.</p> <p>Note that the “additional” LEA allowable uses of funds under the CRRSA Act (addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings) already are permitted under the CARES Act.</p> <p>No required reservations of funds.</p>	<p>An LEA must reserve not less than 20 percent of its total ARP ESSER allocation to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.</p> <p>The remaining ARP ESSER funds may be used for the same allowable purposes as ESSER and ESSER II, including hiring new staff and avoiding layoffs.</p> <p>Note that section 2001(e) specifically authorizes an LEA to use ARP ESSER funds to develop strategies and implement public health protocols including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff. An LEA may also</p>



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
			use its ESSER and ESSER II funds for this purpose, although it is not expressly listed in the CARES or CRRSA Act.
Equitable Services	An LEA that receives ESSER funds under the CARES Act (section 18005) must provide equitable services to non-public school students and teachers in the same manner as provided under section 1117 of Title I, Part A of the ESEA.	The CRRSA Act (section 312(d)) includes a separate program of Emergency Assistance for Non-Public Schools under which eligible non-public schools may apply to an SEA to receive services or assistance. Consequently, LEAs do not provide equitable services under ESSER II.	The ARP (section 2002) includes a separate program of Emergency Assistance for Non-Public Schools (EANS). Consequently, LEAs do not provide equitable services under ARP ESSER. Under EANS, an SEA provides services or assistance to non-public schools that enroll a significant percentage of children from low-income families and are most impacted by COVID-19. EANS funds may not be used to provide reimbursements for costs incurred by non-public schools.
Maintenance of Effort (MOE)	Under the CARES Act (section 18008), there is a State MOE requirement for each of fiscal years (FYs) 2020 and 2021 (based on dollar levels of State support for education).	Under the CRRSA Act (section 317), there is a State MOE requirement for FY 2022 (based on percentages of the State's overall spending used to support education).	Under the ARP (section 2004(a)), there is a State MOE requirement for each of FYs 2022 and 2023 (based on percentages of the State's overall spending used to support education).
Maintenance of Equity	Not applicable	Not applicable	The ARP (section 2004(b) and (c)) contains both State and LEA maintenance of equity requirements for each of FYs 2022 and 2023. The Department intends to provide additional guidance on these important requirements.
Reporting	An SEA must meet the reporting requirements of section 15011, which are satisfied through the Federal Funding Accountability and	An SEA must meet the CARES Act reporting requirements that apply to ESSER funds and submit a report to the Secretary within six months of award that contains a detailed	An SEA must comply with all reporting requirements at such time and in such manner and containing such information as the Secretary may reasonably require.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Topic	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
	Transparency Act (FFATA) reporting, and other reporting as the Secretary may require.	accounting of the use of ESSER II funds, that includes how the State is using funds to measure and address learning loss among students disproportionately affected by the coronavirus and school closures, including: children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care.	FFATA reporting requirements apply.
Tracking of Funds	ESSER funds must be tracked separately from other funds (including from ESSER II and ARP ESSER funds).	ESSER II funds must be tracked separately from other funds (including from ESSER and ARP ESSER funds).	ARP funds must be tracked separately from other funds (including from ESSER and ESSER II funds).



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Governor's Emergency Education Relief Fund (GEER)

Congress set aside approximately \$3 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Governor's Emergency Education Relief Fund (GEERF). The DESE will award grants based on a formula stipulated in the legislation: 60% on the basis of the State's relative population of individuals aged 5 through 24 and 40% on the basis of the State's relative number of children counted under section 1124(c) of the Elementary and Secondary Education Act of 1965 (ESEA).

The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law on December 27, 2020 and provided an additional \$4,053,060,000 for the Governor's Emergency Education Relief (GEER) Fund.

The CRRSA Act provided that \$1,303,060,000 of those funds be used to supplement the Governor's Emergency Education Relief Fund (GEER II Fund) awarded to each State with an approved GEER application under the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted on March 27, 2020.

CRF

On October 7, 2020, Missouri's Governor Parson announced a \$61.5 million allocation of CRF resources to assist Missouri public schools in their ongoing efforts to provide a high-quality education to students during the COVID-19 pandemic. The Department of Elementary and Secondary Education (DESE) distributed these funds based on FY20 enrollment.

CRF dollars can be used to offset a variety of additional costs related to mitigation and response efforts by schools. The U.S. Treasury Department recently released guidance regarding the use of CRF dollars to support the safe reopening of schools, including in-person and distanced learning.

As such, the DESE will not collect specific documentation prior to the distribution of these particular funds, unless an LEA is projected to receive more than \$500 per pupil in total CRF support from all grant sources. If the LEA receives more than \$500 per student in total CRF dollars, supporting documentation must be submitted to the DESE.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Expenditure Assumptions and Significant Trends

General Fund (GF) & Special Revenue Fund (SRF)

- Includes Board of Education approved status quo staffing for FY2023-24.
- Salaries were increased 4 - 5.07%.
- Benefit expenditures are expected to increase but the District is working to minimize the impact on District employees.
- A portion of the District's tax rate is levied in each of the four major funds.

Capital Projects and Bond Fund (CPF)

- The District plans to continue to provide resources for operational capital needs in the future by allocating a portion of the District's tax levy to the capital projects fund. If the money placed directly into the Capital Projects Fund is not sufficient to cover costs associated with those projects; then money will be transferred from the General Fund into the CPF as necessary to cover expenditures.
- The portion of the levy allocated to the Capital Projects Fund is insufficient to fully fund the planned purchases (e.g., facilities, buses, copiers, computers, etc.) so there is a budgeted transfer from the General Fund to the Capital Projects Fund. This provides the greatest flexibility in allocating tax revenues.

Debt Service Fund (DSF)

- The Debt Service levy is projected to remain at \$0.2670.
- The District's bond schedule has been updated due to reflect the refunding of \$7.145 million of general obligation bonds Series 2023. The District will continue to utilize bond refunding, when possible, to capitalize on the low interest rate environment to restructure and/or reduce its overall debt payments.
- The District is evaluating the impact of a 10-year facilities plan on the debt schedule and the possibility of a future tax-increase bond issue.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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School Finance Report

The Department of Elementary and Secondary Education produces an annual School Finance Report that includes data points on enrollment, expenditures, revenue, and tax rates. The calculation of Current Expenditures per ADA was changed to a building-level calculation in FY19, consistent with the requirements of the ESSA, so this data point is no longer included in the School Finance Report. Information on Current Expenditures per Pupil can be found in the Informational Section of this document. As shown on the following pages, the District is compared to the state's average on various metrics, including the American College Test score, percent of students entering four-year colleges/universities or post-secondary institutions, graduation rate, and dropout rate.

	FERGUSON-FLOISSANT R-II			Missouri		
	2019	2020	2021	2019	2020	2021
Total Enrollment	9,945	9,473	9,062	879,708	877,980	857,909
Average Daily Attendance (ADA)	8,807.62	8,315.16	6,805.00	839,546.43	841,192.50	782,151.66
Total Expenditures	\$83,032,338	\$145,926,200	\$134,704,280	\$12,091,781,582	\$13,628,527,436	\$13,563,417,746
Total Current Exp.						
Current Exp. per ADA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% of Revenue in the Operating Funds: Local includes Local, County, and Prop. C Monies.						
Local (%)	59.86	61.55	60.60	47.08	48.19	44.67
State (%)	31.18	31.20	31.21	43.00	40.74	38.50
Federal (%)	8.96	7.25	8.19	9.93	11.07	16.83
Assessed Valuation	972,132,160	1,055,962,370	1,081,230,880	102,077,663,918	110,589,446,990	111,437,802,419
Tax Rates						
Tax Rate Ceiling						
Operating Funds	5.2807	4.8411	5.0990	3.7016	3.6495	3.7335
Adjusted Tax Rate						
Incidental	2.2004	2.2004	2.5900	3.4379	3.4392	3.4922
Teachers	2.9976	2.6407	2.1611	0.1306	0.1214	0.1197
Debt Service	0.3000	0.3000	0.2670	0.4864	0.4951	0.4912
Capital Projects	0.0000	0.0000	0.2040	0.0896	0.0890	0.0873



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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ESSA Per Pupil District & Building Level Expenditures Report

District		A. Membership *	B. District Level Per- Pupil Federal	C. District Level Per-Pupil State/Local	D. District Level Per-Pupil Total (Sum of B+C)					
FERGUSON-FLORISSANT R-II		9,103.51	\$1,240	\$12,727	\$13,968					
Buildings (PK only buildings are excluded.)	Grade Span	A. Membership *	B. Building Level Per- Pupil Federal	C. Building Level Per-Pupil State/Local	D. Building Level Per-Pupil Total (Sum of B+C)	E. Building Share of Central Per- Pupil Federal	F. Building Share of Central Per- Pupil State/Local	G. Building Share of Central Per-Pupil Total (Sum of E+F)	H. Total Expenditures Per-Pupil (Sum of D+G)	
MCCLUER HIGH (1050)	09 - 12	1,175.16	\$947	\$10,211	\$11,158	\$276	\$3,522	\$3,798	\$14,956	
STEAM ACADEMY AT MSB HIGH SCHO (1060)	09 - 12	398.00	\$1,232	\$8,915	\$10,148	\$276	\$3,522	\$3,798	\$13,945	
MCCLUER NORTH HIGH (1070)	09 - 12	1,164.70	\$730	\$8,584	\$9,314	\$276	\$3,522	\$3,798	\$13,112	
THE INNOVATION SCHOOL AT CV (1080)	09 - 11	151.00	\$2,128	\$12,093	\$14,221	\$276	\$3,522	\$3,798	\$18,019	
STEAM ACADEMY MIDDLE SCHOOL (3010)	06 - 08	242.44	\$694	\$10,359	\$11,053	\$276	\$3,522	\$3,798	\$14,850	
CROSS KEYS MIDDLE (3030)	07 - 08	692.00	\$558	\$11,492	\$12,051	\$276	\$3,522	\$3,798	\$15,849	
FERGUSON MIDDLE (3050)	07 - 08	660.00	\$847	\$5,395	\$6,242	\$276	\$3,522	\$3,798	\$10,040	
BERMUDA ELEMENTARY (4020)	PK - 02	150.00	\$1,785	\$41,140	\$42,926	\$276	\$3,522	\$3,798	\$46,723	
BERKELEY ELEMENTARY SCHOOL (4030)	03 - 05	389.13	\$1,741	\$8,958	\$10,699	\$276	\$3,522	\$3,798	\$14,497	
CENTRAL ELEMENTARY (4040)	PK - 02	238.13	\$933	\$8,427	\$9,360	\$276	\$3,522	\$3,798	\$13,158	
COMBS ELEMENTARY (4060)	03 - 05	313.39	\$1,017	\$6,966	\$7,983	\$276	\$3,522	\$3,798	\$11,781	
COMMONS LANE ELEMENTARY (4080)	PK - 02	333.00	\$1,032	\$7,746	\$8,778	\$276	\$3,522	\$3,798	\$12,575	
DUCHESNE ELEMENTARY (4140)	PK - 02	315.26	\$588	\$8,986	\$9,574	\$276	\$3,522	\$3,798	\$13,371	
GRIFFITH ELEMENTARY (4160)	03 - 05	345.39	\$1,578	\$7,763	\$9,341	\$276	\$3,522	\$3,798	\$13,139	
HALLS FERRY ELEMENTARY (4180)	03 - 05	406.13	\$751	\$6,277	\$7,028	\$276	\$3,522	\$3,798	\$10,826	
HOLMAN ELEMENTARY (4190)	PK - 02	215.00	\$807	\$7,294	\$8,101	\$276	\$3,522	\$3,798	\$11,899	
LEE HAMILTON ELEMENTARY (4200)	03 - 05	276.13	\$979	\$6,493	\$7,472	\$276	\$3,522	\$3,798	\$11,270	
JOHNSON WABASH 6TH GRADE CTR (4210)	06 - 06	314.00	\$920	\$8,788	\$9,708	\$276	\$3,522	\$3,798	\$13,506	
PARKER ROAD ELEMENTARY (4240)	PK - 02	353.26	\$722	\$7,734	\$8,457	\$276	\$3,522	\$3,798	\$12,255	
ROBINWOOD ELEMENTARY (4260)	03 - 05	335.26	\$977	\$7,255	\$8,232	\$276	\$3,522	\$3,798	\$12,029	
WALNUT GROVE ELEM. (4320)	PK - 02	340.13	\$1,182	\$10,276	\$11,458	\$276	\$3,522	\$3,798	\$15,256	
WEDGWOOD 6TH GRADE CENTER (4340)	06 - 06	296.00	\$1,049	\$10,581	\$11,630	\$276	\$3,522	\$3,798	\$15,427	

(Excluded expenditures include capital outlay, debt service, community services, non-instruction/support, adult education, and Title I expenditures. Impact aid is considered local expenditures.)

* Membership is the count of resident students in grades PK-12 taken on the last Wednesday in September who are enrolled on the count day and in attendance at least 1 of the 10 previous school days, by grade at each attendance center. PK students included in membership are only the PK students being claimed for state aid. Rules associated with the reporting of September Membership could result in an increased current expenditure amount per-pupil for buildings reporting Pre-Kindergarten students.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Revenues and Expenditures by Fund

All Funds

Total revenue for FY2023-24 is projected to be \$159,807,668. The chart below shows the distribution of the FY24 budgeted revenues and expenditures by source and budgeted expenditures of \$163,694,817 by object. There are many factors between all of the funds that are reflecting an All Funds deficit of \$3.8M and will be discussed throughout the budget document.

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 79,804,530	\$ 77,748,892	\$ 80,073,510	\$ 84,113,656	\$ 90,893,937	\$ 6,780,281	8.06%
	County	\$ 1,653,794	\$ 1,559,191	\$ 1,508,434	\$ 1,570,000	\$ 1,625,000	\$ 55,000	3.50%
	State	\$ 39,505,909	\$ 39,320,719	\$ 34,871,584	\$ 38,093,963	\$ 40,018,362	\$ 1,924,399	5.05%
	Federal	\$ 9,186,433	\$ 10,324,345	\$ 30,970,891	\$ 29,277,390	\$ 27,245,369	\$ (2,032,021)	-6.94%
	Other	\$ 11,723,164	\$ 26,093	\$ 4,205	\$ 300,000	\$ 25,000	\$ (275,000)	-91.67%
Total Revenues		\$ 141,873,831	\$ 128,979,240	\$ 147,428,624	\$ 153,355,009	\$ 159,807,668	\$ 6,452,659	4.21%
Expenditures:								
	Salaries	\$ 80,257,274	\$ 81,550,572	\$ 86,239,245	\$ 86,882,063	\$ 91,722,791	\$ 4,840,728	5.57%
	Benefits	\$ 25,696,207	\$ 26,419,568	\$ 27,612,808	\$ 29,461,144	\$ 30,856,059	\$ 1,394,915	4.73%
	Purchased Services	\$ 13,473,227	\$ 9,044,382	\$ 12,237,071	\$ 12,630,555	\$ 14,910,837	\$ 2,280,282	18.05%
	Supplies	\$ 9,265,791	\$ 12,081,262	\$ 11,716,865	\$ 11,380,213	\$ 12,594,535	\$ 1,214,322	10.67%
	Capital Outlay	\$ 3,582,690	\$ 1,576,894	\$ 6,927,316	\$ 10,621,700	\$ 8,779,208	\$ (1,842,492)	-17.35%
	Other	\$ 13,651,011	\$ 3,937,607	\$ 3,453,057	\$ 3,592,345	\$ 4,831,387	\$ 1,239,042	34.49%
Total Expenditures		\$ 145,926,200	\$ 134,610,285	\$ 148,186,363	\$ 154,568,020	\$ 163,694,817	\$ 9,126,797	5.90%
Yearly Increase (Decrease)		\$ (4,052,369)	\$ (5,631,045)	\$ (757,739)	\$ (1,213,011)	\$ (3,887,149)		
Fund Balance - July 1		\$ 36,621,412	\$ 32,569,043	\$ 26,937,998	\$ 33,752,984	\$ 32,539,973		
Fund Balance - June 30		\$ 32,569,043	\$ 26,937,998	\$ 26,180,259	\$ 32,539,973	\$ 28,652,824		



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Budget - All Governmental Funds

The governmental funds focus on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Special Revenue (Teachers'), Debt Service, and Capital Projects Funds.

All Governmental Funds

- Local revenues from property taxes are projected to increase in forecast years. Property tax revenue will increase at an uneven rate, consistent with the biennial reassessment cycle. State sales tax revenue is projected to show ongoing growth as a result of improvements in the state's economy.
- County revenues will remain essentially flat.
- State revenue will remain flat over the forecast period, due to a stable to declining student population, a frozen State Adequacy Target and reductions to the State's general revenue as a result of reductions in income tax rates.
- Federal revenue is expected to remain essentially flat; Title I revenue decreased to a change in the District's census poverty rate.
- Non-salary expenses for Purchased Services and Supplies are expected to increase minimally.
- Capital Projects Fund expenditures are forecasted based on Proposition S construction projects.

Salaries are budgeted with minimal future salary increases; benefits are projected to increase due to the rising cost of medical insurance. Capital Outlay expenditures include deferred maintenance projects to be completed at locations across the District. The Debt Service fund does not include any future bond authorization or impacts to the amount of levy needed to fund the principal and interest payments. The District will monitor its fund balances closely and reduce spending where possible to offset any deficits.

All Governmental funds means the General fund, Special Revenue fund, Debt Service fund, and Capital Projects fund of a local district.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Budget - Operating Funds: General (Incidental) and Special Revenue (Teachers') Funds Only

The General and Special Revenue (Teachers') Fund is showing a surplus of \$658,801 for FY24. This is primarily attributable to the increases in Property Tax, Prop C/Sales Tax and Transportation revenues.

General Fund & Teachers' Fund

- Actual salary increases in future years will be determined through negotiations. (Although projections assume minimal salary increases after FY2023-24.)
- Benefit expenditures are expected to increase largely as a result of increases in the cost of medical insurance; however, the District will strive to lower the impact on its employees.
- Levy authority is retained in the General Fund. At the end of the fiscal year, money can be transferred into the Teachers' Fund from the General Fund as necessary to clear any negative balances.

The increases in Forecast expenditures are primarily attributable to projected benefit increases. The primary focus remains ensuring the District's fiscal stability. The District presents the General and Special Revenue funds together as operating funds for financial reporting. The General Fund accounts for most operational activity as well as non-certificated salaries and benefits, while the Special Revenue Fund accounts for all certificated salaries and benefits. Therefore, the reporting of these two funds together provide the best information about the District's financial condition.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Budget

Operating Funds: General (Incidental) and Special Revenue (Teachers') Funds Only

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 76,330,928	\$ 72,743,398	\$ 73,745,176	\$ 78,528,397	\$ 81,987,702	\$ 3,459,305	4.41%
	County	\$ 1,576,624	\$ 1,446,855	\$ 1,379,224	\$ 1,455,000	\$ 1,466,590	\$ 11,590	0.80%
	State	\$ 39,505,909	\$ 39,317,643	\$ 34,871,584	\$ 38,093,963	\$ 40,018,362	\$ 1,924,399	5.05%
	Federal	\$ 9,047,739	\$ 10,175,137	\$ 30,970,891	\$ 21,697,390	\$ 27,245,369	\$ 5,547,979	25.57%
	Other	\$ 324,664	\$ 26,093	\$ 4,205	\$ 300,000	\$ 25,000	\$ (275,000)	-91.67%
Total Revenues		\$ 126,785,864	\$ 123,709,126	\$ 140,971,080	\$ 140,074,750	\$ 150,743,023	\$ 10,668,273	7.62%
Expenditures:								
	Salaries	\$ 80,257,274	\$ 81,550,572	\$ 86,239,245	\$ 86,882,063	\$ 91,722,791	\$ 4,840,728	5.57%
	Benefits	\$ 25,696,207	\$ 26,419,568	\$ 27,612,808	\$ 29,461,144	\$ 30,856,059	\$ 1,394,915	4.73%
	Purchased Services	\$ 13,473,227	\$ 9,044,382	\$ 12,237,071	\$ 12,630,555	\$ 14,910,837	\$ 2,280,282	18.05%
	Supplies	\$ 9,265,791	\$ 12,081,262	\$ 11,716,865	\$ 11,380,213	\$ 12,594,535	\$ 1,214,322	10.67%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other	\$ -	\$ -	\$ -	\$ 102,234	\$ -	\$ (102,234)	-100.00%
Total Expenditures		\$ 128,692,499	\$ 129,095,784	\$ 137,805,989	\$ 140,456,209	\$ 150,084,222	\$ 9,628,013	6.85%
Yearly Increase (Decrease)		\$ (1,906,635)	\$ (5,386,658)	\$ 3,165,090	\$ (381,459)	\$ 658,801		
Transfer to Capital Projects		\$ (101,610)	\$ -	\$ (1,015,934)	\$ (971,331)	\$ (4,360,897)		
Fund Balance - July 1		\$ 26,788,013	\$ 24,779,769	\$ 19,393,111	\$ 29,390,487	\$ 28,037,697		
Fund Balance - June 30		\$ 24,779,769	\$ 19,393,111	\$ 21,542,268	\$ 28,037,697	\$ 24,335,601		
Fund Balance %		19.26%	15.02%	15.63%	19.96%	16.21%		



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Forecast

Operating Funds: General (Incidental) and Special Revenue (Teachers') Funds Only

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	2024-2025 Forecast		2025-2026 Forecast		2026-2027 Forecast	
Revenue:												
	Local	\$ 76,330,928	\$ 72,743,398	\$ 73,745,176	\$ 78,528,397	\$ 81,987,702	\$ 83,627,456	2.0%	\$ 88,645,103	6.0%	\$ 90,418,005	2.0%
	County	\$ 1,576,624	\$ 1,446,855	\$ 1,379,224	\$ 1,455,000	\$ 1,466,590	\$ 1,466,590	0.0%	\$ 1,466,590	0.0%	\$ 1,466,590	0.0%
	State	\$ 39,505,909	\$ 39,317,643	\$ 34,871,584	\$ 38,093,963	\$ 40,018,362	\$ 40,018,362	0.0%	\$ 40,418,546	1.0%	\$ 40,418,546	0.0%
	Federal	\$ 9,047,739	\$ 10,175,137	\$ 30,970,891	\$ 21,697,390	\$ 27,245,369	\$ 17,000,000	0.0%	\$ 17,000,000	0.0%	\$ 17,000,000	0.0%
	Other	\$ 324,664	\$ 26,093	\$ 4,205	\$ 300,000	\$ 25,000	\$ 25,000	0.0%	\$ 25,000	0.0%	\$ 25,000	0.0%
Total Revenues		\$ 126,785,864	\$ 123,709,126	\$ 140,971,080	\$ 140,074,750	\$ 150,743,023	\$ 142,137,408		\$ 147,555,239		\$ 149,328,141	
Expenditures:												
	Salaries	\$ 80,257,274	\$ 81,550,572	\$ 86,239,245	\$ 86,882,063	\$ 91,722,791	\$ 92,640,019	1.0%	\$ 93,566,419	1.0%	\$ 94,502,083	1.0%
	Benefits	\$ 25,696,207	\$ 26,419,568	\$ 27,612,808	\$ 29,461,144	\$ 30,856,059	\$ 31,473,180	2.0%	\$ 32,102,644	2.0%	\$ 32,744,697	2.0%
	Purchased Services	\$ 13,473,227	\$ 9,044,382	\$ 12,237,071	\$ 12,630,555	\$ 14,910,837	\$ 11,183,128	-25.0%	\$ 11,183,128	0.0%	\$ 11,183,128	0.0%
	Supplies	\$ 9,265,791	\$ 12,081,262	\$ 11,716,865	\$ 11,380,213	\$ 12,594,535	\$ 10,075,628	-20.0%	\$ 10,075,628	0.0%	\$ 10,075,628	0.0%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
	Other	\$ -	\$ -	\$ -	\$ 102,234	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Expenditures		\$ 128,692,499	\$ 129,095,784	\$ 137,805,989	\$ 140,456,209	\$ 150,084,222	\$ 145,371,955		\$ 146,927,819		\$ 148,505,536	
Yearly Increase (Decrease)		\$ (1,906,635)	\$ (5,386,658)	\$ 3,165,090	\$ (381,459)	\$ 658,801	\$ (3,234,547)		\$ 627,420		\$ 822,605	
Transfer to Capital Fund		\$ (101,610)	\$ -	\$ (1,015,934)	\$ (971,331)	\$ (4,360,897)	\$ (3,481,826)		\$ (3,278,104)		\$ (3,172,169)	
Fund Balance - July 1		\$ 26,788,013	\$ 24,779,769	\$ 19,393,112	\$ 29,390,487	\$ 28,037,697	\$ 24,335,601		\$ 17,619,228		\$ 14,968,544	
Fund Balance - June 30		\$ 24,779,769	\$ 19,393,112	\$ 21,542,270	\$ 28,037,697	\$ 24,335,601	\$ 17,619,228		\$ 14,968,544		\$ 12,618,981	
Fund Balance %		19.26%	15.02%	15.63%	19.96%	16.21%	12.12%		10.19%		8.50%	



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Budget Debt Service Fund

The Ferguson-Florissant School District's normal debt and interest obligations for FY2023-24 total \$4,157,912, not including any fees budgeted. These obligations are comprised of \$2,880,000 in principal and \$1,277,912 in interest payments.

The District is evaluating a 10-year facilities plan to the Board of Education. If approved by the BOE, the District will propose appropriate bond issue ballot language for the November 2024 election. With only \$0.2670 levied for the Debt Service Fund and considering the increased assessed valuation this year, the analysis of a potential bond issue would require a tax increase of approximately \$0.4830 for a total debt service levy of \$0.7500.

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 3,003,826	\$ 2,885,462	\$ 3,583,862	\$ 3,262,211	\$ 3,913,061	\$ 650,850	19.95%
	County	\$ 77,170	\$ 68,592	\$ 68,338	\$ 70,000	\$ 89,799	\$ 19,799	28.28%
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Federal	\$ 1,344	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 13,082,340	\$ 2,954,055	\$ 3,652,200	\$ 3,332,211	\$ 4,002,860	\$ 670,649	20.13%
Expenditures:								
	Principal	\$ 11,255,000	\$ 1,335,000	\$ 1,395,000	\$ 1,460,000	\$ 2,880,000	\$ 1,420,000	97.26%
	Interest	\$ 1,828,223	\$ 1,429,519	\$ 1,411,140	\$ 1,361,637	\$ 1,277,912	\$ (83,725)	-6.15%
	Other	\$ 116,567	\$ 4,646	\$ 4,009	\$ 24,999	\$ 30,000	\$ 5,001	20.00%
Total Expenditures		\$ 13,199,790	\$ 2,769,165	\$ 2,810,150	\$ 2,846,636	\$ 4,187,912	\$ 1,341,276	47.12%
Yearly Increase (Decrease)		\$ (117,450)	\$ 184,889	\$ 842,051	\$ 485,575	\$ (185,052)		
Fund Balance - July 1		\$ 3,541,474	\$ 3,424,024	\$ 3,608,913	\$ 4,016,701	\$ 4,502,276		
Fund Balance - June 30		\$ 3,424,024	\$ 3,608,913	\$ 4,450,964	\$ 4,502,276	\$ 4,317,224		



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Debt Obligation

Ferguson-Florissant R-II School District of St. Louis County, Missouri Summary of All Outstanding General Obligation Bonds					
Date of Issue	Description	Original Principal Amount	Principal Outstanding	First Call Date	First Call Price
<i>General Obligation Bonds</i>					
March 27, 2012	General Obligation Bonds, Series 2012	\$ 15,000,000	\$ 825,000	5/1/2022	100%
June 24, 2015	General Obligation Bonds, Series 2015	8,770,000	400,000	5/1/2023	100%
December 8, 2016	General Obligation Bonds, Series 2016	4,790,000	3,450,000	5/1/2025	100%
June 27, 2017	General Obligation Bonds, Series 2017	9,380,000	9,155,000	5/1/2027	100%
October 24, 2018	General Obligation Bonds, Series 2018	8,060,000	7,750,000	5/1/2027	100%
May 28, 2020	General Obligation Refunding Bonds, Series 2020	10,000,000	9,930,000	Anytime	100%
April 13, 2023	General Obligation Refunding Bonds, Series 2023	7,145,000	7,145,000	5/1/2030	100%
	Total	<u>\$ 56,000,000</u>	<u>\$ 38,655,000</u>		

Ferguson-Florissant R-II School District of St. Louis County, Missouri Summary of All Outstanding Certificates of Participation					
Date of Issue	Description	Original Par Amount	Principal Outstanding	First Call Date	First Call Price
<i>Certificates of Participation</i>					
December 28, 2016	Certificates of Participation, Series 2016	4,995,000	3,985,000	5/1/2025	100%
	Total	<u>\$ 4,995,000</u>	<u>\$ 3,985,000</u>		

Debt Limitation and Debt Capacity

The total principal amount of general obligation indebtedness in the District cannot exceed 15% of the value of taxable tangible property in the District according to the last completed assessment for state and county purposes at the time such bonds are approved by the voters. Based on \$1,212,004,340* net assessed valuation as of January 1, 2022 as finally adjusted by the Board of Equalization, the current legal debt limit of the District is approximately \$181,800,651, excluding state assessed railroad and utility valuations and the District's available Debt Service Fund Balance. The total outstanding general obligation indebtedness of the District is \$38,655,000**, resulting in a legal debt margin of the District of approximately \$143,145,651.

* St. Louis County Assessment Roll, Net of TIF

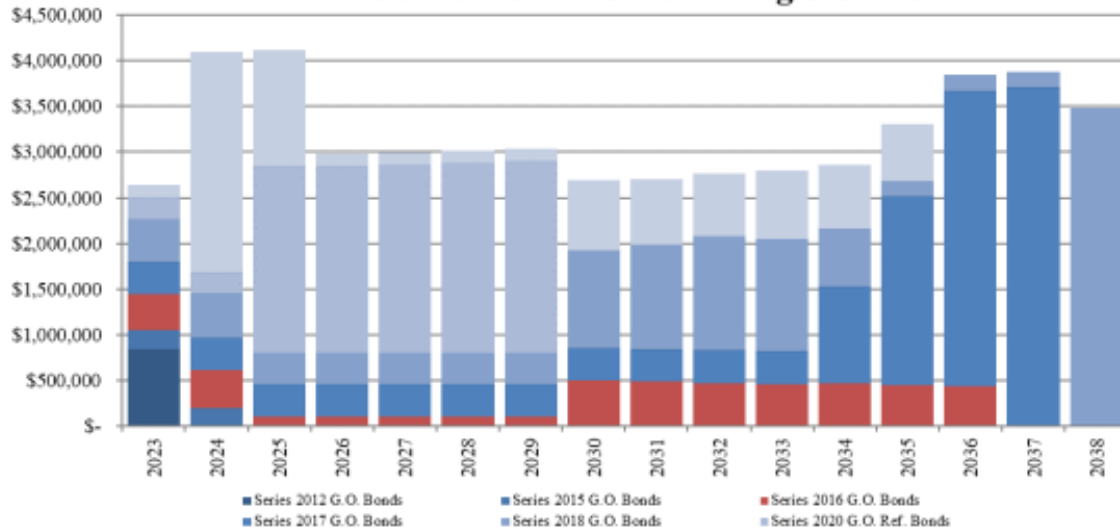
** As of April 13, 2023



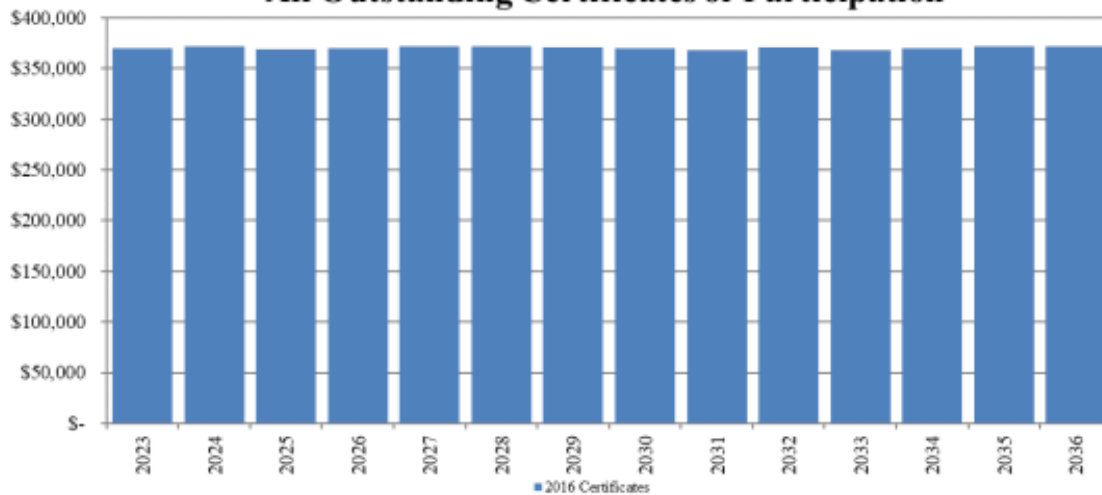
FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

**Ferguson-Florissant R-II School District
Debt Service for All Outstanding GO Debt**



**Ferguson-Florissant R-II School District
All Outstanding Certificates of Participation**





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

The District has a designated debt service levy of \$0.2670 to provide the funds necessary for annual payment of principal and interest on its outstanding general obligation bonds. The table below shows the District's current debt and interest payments through FY2038.

NET DEBT SERVICE

Ferguson-Florissant R-II School District
All Outstanding General Obligation Bonds
As of April 13, 2023

Period Ending	Principal	Coupon	Interest	Total Debt Service	Net Debt Service
12/31/2023	1,460,000	** %	1,178,726.26	2,638,726.26	2,638,726.26
12/31/2024	2,880,000	** %	1,216,894.01	4,096,894.01	4,096,894.01
12/31/2025	2,985,000	** %	1,130,111.01	4,115,111.01	4,115,111.01
12/31/2026	1,910,000	2.010%	1,072,646.76	2,982,646.76	2,982,646.76
12/31/2027	1,965,000	2.010%	1,033,703.01	2,998,703.01	2,998,703.01
12/31/2028	2,025,000	2.010%	993,603.51	3,018,603.51	3,018,603.51
12/31/2029	2,085,000	2.010%	952,298.01	3,037,298.01	3,037,298.01
12/31/2030	1,795,000	** %	899,056.26	2,694,056.26	2,694,056.26
12/31/2031	1,875,000	** %	832,831.26	2,707,831.26	2,707,831.26
12/31/2032	2,005,000	** %	761,306.26	2,766,306.26	2,766,306.26
12/31/2033	2,115,000	** %	683,643.76	2,798,643.76	2,798,643.76
12/31/2034	2,255,000	** %	603,259.38	2,858,259.38	2,858,259.38
12/31/2035	2,800,000	** %	508,475.00	3,308,475.00	3,308,475.00
12/31/2036	3,460,000	4.000%	384,800.00	3,844,800.00	3,844,800.00
12/31/2037	3,640,000	4.000%	242,800.00	3,882,800.00	3,882,800.00
12/31/2038	3,400,000	5.000%	85,000.00	3,485,000.00	3,485,000.00
	38,655,000		12,579,154.49	51,234,154.49	51,234,154.49



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

NET DEBT SERVICE

Ferguson-Florissant R-II School District
All Outstanding General Obligation Bonds
As of April 13, 2023

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
05/01/2023	1,460,000	** %	533,518.38	1,993,518.38	1,993,518.38	
11/01/2023			645,207.88	645,207.88	645,207.88	2,638,726.26
05/01/2024	2,880,000	** %	632,704.13	3,512,704.13	3,512,704.13	
11/01/2024			584,189.88	584,189.88	584,189.88	4,096,894.01
05/01/2025	2,985,000	** %	584,189.88	3,569,189.88	3,569,189.88	
11/01/2025			545,921.13	545,921.13	545,921.13	4,115,111.01
05/01/2026	1,910,000	2.010%	545,921.13	2,455,921.13	2,455,921.13	
11/01/2026			526,725.63	526,725.63	526,725.63	2,982,646.76
05/01/2027	1,965,000	2.010%	526,725.63	2,491,725.63	2,491,725.63	
11/01/2027			506,977.38	506,977.38	506,977.38	2,998,703.01
05/01/2028	2,025,000	2.010%	506,977.38	2,531,977.38	2,531,977.38	
11/01/2028			486,626.13	486,626.13	486,626.13	3,018,603.51
05/01/2029	2,085,000	2.010%	486,626.13	2,571,626.13	2,571,626.13	
11/01/2029			465,671.88	465,671.88	465,671.88	3,037,298.01
05/01/2030	1,795,000	** %	465,671.88	2,260,671.88	2,260,671.88	
11/01/2030			433,384.38	433,384.38	433,384.38	2,694,056.26
05/01/2031	1,875,000	** %	433,384.38	2,308,384.38	2,308,384.38	
11/01/2031			399,446.88	399,446.88	399,446.88	2,707,831.26
05/01/2032	2,005,000	** %	399,446.88	2,404,446.88	2,404,446.88	
11/01/2032			361,859.38	361,859.38	361,859.38	2,766,306.26
05/01/2033	2,115,000	** %	361,859.38	2,476,859.38	2,476,859.38	
11/01/2033			321,784.38	321,784.38	321,784.38	2,798,643.76
05/01/2034	2,255,000	** %	321,784.38	2,576,784.38	2,576,784.38	
11/01/2034			281,475.00	281,475.00	281,475.00	2,858,259.38
05/01/2035	2,800,000	** %	281,475.00	3,081,475.00	3,081,475.00	
11/01/2035			227,000.00	227,000.00	227,000.00	3,308,475.00
05/01/2036	3,460,000	4.000%	227,000.00	3,687,000.00	3,687,000.00	
11/01/2036			157,800.00	157,800.00	157,800.00	3,844,800.00
05/01/2037	3,640,000	4.000%	157,800.00	3,797,800.00	3,797,800.00	
11/01/2037			85,000.00	85,000.00	85,000.00	3,882,800.00
05/01/2038	3,400,000	5.000%	85,000.00	3,485,000.00	3,485,000.00	3,485,000.00
	38,655,000		12,579,154.49	51,234,154.49	51,234,154.49	51,234,154.49



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Fact Sheet for the Ferguson Florissant R-II School District							
	FY 2020	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change
General Fund Levy	2.2004	2.5900	17.71%	2.0731	-19.96%	2.1125	1.90%
Teachers Fund	2.6407	2.1611	-18.16%	2.4974	15.56%	2.4780	-0.78%
Debt Service Levy	0.3000	0.2670	-11.00%	0.2670	0.00%	0.2670	0.00%
Capital Proj Fund Levy	0.0000	0.2040	0.00%	0.2040	0.00%	0.2040	NA
Total Levy	5.1411	5.2221	1.58%	5.0415	-3.46%	5.0615	0.40%
Debt Service Fund Balance							4,450,964
Unrestricted Ending Fund Balance							15.52%
					% Change		
Assessed Valuation (2022)*					8.40%	1,212,004,340	
Debt Limit*							181,800,651
Outstanding GO Debt**							38,655,000
Remaining Debt Capacity**							143,145,651
Outstanding Lease Debt**							3,985,000
Final Maturity of Outstanding GO Debt							May 1, 2038
Final Maturity of Outstanding Lease Debt							May 1, 2036
Historical AV					% Change	Assessed Valuation	
2021					3.35%	1,118,043,290	
2020					2.39%	1,081,833,390	
2019					8.61%	1,056,565,340	
2018					0.84%	972,815,340	
2017						964,693,880	
Revenue Mix			2020	2021	2022		
Local (incl. County)			61.65%	61.49%	55.44%		
State			29.95%	30.49%	23.51%		
Federal			7.09%	8.00%	21.05%		
Other			1.31%	0.02%	0.00%		
Underlying Rating							S&P: A+

Source: 2021-2022 ASBR unless otherwise noted

*St. Louis County Assessment Roll, 2022 Final Net of TIF

**As of April 13, 2023



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Forecast Debt Service Fund

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	2024-2025 Forecast		2025-2026 Forecast		2026-2027 Forecast	
Revenue:												
	Local	\$ 3,003,826	\$ 2,885,462	\$ 3,583,862	\$ 3,262,211	\$ 3,913,061	\$ 3,991,322	2%	\$ 4,150,975	4%	\$ 4,233,995	2%
	County	\$ 77,170	\$ 68,592	\$ 68,338	\$ 70,000	\$ 89,799	\$ 89,799	0%	\$ 89,799	0%	\$ 89,799	0%
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Federal	\$ 1,344	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Other	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
Total Revenues		\$ 13,082,340	\$ 2,954,055	\$ 3,652,200	\$ 3,332,211	\$ 4,002,860	\$ 4,081,121		\$ 4,240,774		\$ 4,323,794	
Expenditures:												
	Principal	\$ 11,255,000	\$ 1,335,000	\$ 1,395,000	\$ 1,460,000	\$ 2,880,000	\$ 2,985,000	4%	\$ 1,910,000	-36%	\$ 1,965,000	3%
	Interest	\$ 1,828,223	\$ 1,429,519	\$ 1,411,140	\$ 1,361,637	\$ 1,277,912	\$ 1,168,380	-9%	\$ 1,091,842	-7%	\$ 1,053,451	-4%
	Other	\$ 116,567	\$ 4,646	\$ 4,009	\$ 24,999	\$ 30,000	\$ 30,000	0%	\$ 30,000	0%	\$ 30,000	0%
Total Expenditures		\$ 13,199,790	\$ 2,769,165	\$ 2,810,150	\$ 2,846,636	\$ 4,187,912	\$ 4,183,380		\$ 3,031,842		\$ 3,048,451	
Yearly Increase (Decrease)		\$ (117,450)	\$ 184,889	\$ 842,051	\$ 485,575	\$ (185,052)	\$ (102,259)		\$ 1,208,932		\$ 1,275,342	
Fund Balance - July 1		\$ 3,541,474	\$ 3,424,024	\$ 3,608,913	\$ 4,016,701	\$ 4,502,276	\$ 4,317,224		\$ 4,214,965		\$ 5,423,897	
Fund Balance - June 30		\$ 3,424,024	\$ 3,608,913	\$ 4,450,964	\$ 4,502,276	\$ 4,317,224	\$ 4,214,965		\$ 5,423,897		\$ 6,699,240	



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Budget Capital Projects/Bond Funds

The District is aware that the capital/bond fund needs to have a sufficient fund balance to address unanticipated needs and significant system failures. For FY24, the District is placing additional revenue of \$2M from the M&M Surtax directly into the Capital Projects Fund to help cover these expenditures.

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 469,777	\$ 2,120,032	\$ 2,744,472	\$ 2,323,048	\$ 4,993,175	\$ 2,670,127	114.94%
	County	\$ -	\$ 43,743	\$ 60,873	\$ 45,000	\$ 68,611	\$ 23,611	52.47%
	State	\$ -	\$ 3,076	\$ -	\$ -	\$ -	\$ -	
	Federal	\$ 137,350	\$ 149,208	\$ -	\$ 7,580,000	\$ -	\$ (7,580,000)	-100.00%
	Other	\$ 1,398,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 2,005,627	\$ 2,316,059	\$ 2,805,344	\$ 9,948,048	\$ 5,061,786	\$ (4,886,262)	-49.12%
Expenditures:								
	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Capital Outlay	\$ 3,582,690	\$ 1,576,894	\$ 6,927,316	\$ 10,621,700	\$ 8,779,208	\$ (1,842,492)	-17.35%
	Other	\$ 451,222	\$ 1,168,442	\$ 642,908	\$ 643,475	\$ 643,475	\$ -	
Total Expenditures		\$ 4,033,911	\$ 2,745,336	\$ 7,570,224	\$ 11,265,175	\$ 9,422,683	\$ (1,842,492)	-16.36%
Yearly Increase (Decrease)		\$ (2,028,284)	\$ (429,277)	\$ (4,764,880)	\$ (1,317,127)	\$ (4,360,897)		
Transfer from General Fund		\$ -	\$ -	\$ 1,015,934	\$ 971,331	\$ 4,360,897		
Transfer from Food Service Fund		\$ 101,610	\$ -	\$ -	\$ -	\$ -		
Fund Balance - July 1		\$ 6,291,926	\$ 4,365,251	\$ 3,935,974	\$ 345,796	\$ -		
Fund Balance - June 30		\$ 4,365,251	\$ 3,935,974	\$ 187,028	\$ -	\$ -		



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Forecast Capital Projects/Bond Funds

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	2024-2025 Forecast		2025-2026 Forecast		2026-2027 Forecast	
Revenue:												
	Local	\$ 469,777	\$ 2,120,032	\$ 2,744,472	\$ 2,323,048	\$ 4,993,175	\$ 5,093,039	2%	\$ 5,296,760	4%	\$ 5,402,695	2%
	County	\$ -	\$ 43,743	\$ 60,873	\$ 45,000	\$ 68,611	\$ 68,611	0%	\$ 68,611	0%	\$ 68,611	0%
	State	\$ -	\$ 3,076	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Federal	\$ 137,350	\$ 149,208	\$ -	\$ 7,580,000	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Other	\$ 1,398,500	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
Total Revenues		\$ 2,005,627	\$ 2,316,059	\$ 2,805,344	\$ 9,948,048	\$ 5,061,786	\$ 5,161,650		\$ 5,365,371		\$ 5,471,306	
Expenditures:												
	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Capital Outlay	\$ 3,582,690	\$ 1,576,894	\$ 6,927,316	\$ 10,621,700	\$ 8,779,208	\$ 8,000,000	-9%	\$ 8,000,000	0%	\$ 8,000,000	0%
	Other	\$ 451,222	\$ 1,168,442	\$ 642,908	\$ 643,475	\$ 643,475	\$ 643,475	0%	\$ 643,475	0%	\$ 643,475	0%
Total Expenditures		\$ 4,033,911	\$ 2,745,336	\$ 7,570,224	\$ 11,265,175	\$ 9,422,683	\$ 8,643,475		\$ 8,643,475		\$ 8,643,475	
Yearly Increase (Decrease)		\$ (2,028,284)	\$ (429,277)	\$ (4,764,880)	\$ (1,317,127)	\$ (4,360,897)	\$ (3,481,826)		\$ (3,278,104)		\$ (3,172,169)	
Transfer to Capital Projects Fund		\$ 101,610	\$ -	\$ 1,015,934	\$ 971,331	\$ 4,360,897	\$ 3,481,826		\$ 3,278,104		\$ 3,172,169	
Fund Balance - July 1		\$ 6,291,926	\$ 4,365,251	\$ 3,935,974	\$ 345,796	\$ -	\$ -		\$ -		\$ -	
Fund Balance - June 30		\$ 4,365,251	\$ 3,935,974	\$ 187,028	\$ -	\$ -	\$ -		\$ -		\$ -	

The forecasts for the Capital Projects/Bond Funds do not reflect any issuance of general obligation bonds. In addition, the transfer amount is enough to zero out the fund and not produce any fund balance going forward. A district our size is expected to have about \$8-10M in deferred maintenance a year without the support of bond proceeds.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Property Tax Rates

Historically, property tax revenue has represented approximately 40% of the District's total revenue. Personal, Residential, Commercial and Agricultural property are subject to property tax assessment. The tax burden of an individual taxpayer is determined by applying the levy rate against each \$100 of assessed valuation. The table below illustrates what a taxpayer will pay on real property per \$120,000 of market valuation. Based on the projected tax rate for calendar year 2023, a residential taxpayer would pay 12% less now than in 2013 (on a per \$120,000 market valuation basis).

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cumulative Change
Residential						
2013	\$120,000	19.00%	\$22,800	\$5.0400	\$1,149.12	
2014	\$120,000	19.00%	\$22,800	\$5.0400	\$1,149.12	\$0.00
2015	\$120,000	19.00%	\$22,800	\$5.5400	\$1,263.12	\$114.00
2016	\$120,000	19.00%	\$22,800	\$5.5010	\$1,254.23	-\$8.89
2017	\$120,000	19.00%	\$22,800	\$5.5399	\$1,263.10	\$8.87
2018	\$120,000	19.00%	\$22,800	\$5.4581	\$1,244.45	-\$18.65
2019	\$120,000	19.00%	\$22,800	\$5.4980	\$1,253.54	\$9.10
2020	\$120,000	19.00%	\$22,800	\$5.1411	\$1,172.17	-\$81.37
2021	\$120,000	19.00%	\$22,800	\$5.2221	\$1,190.64	\$18.47
2022	\$120,000	19.00%	\$22,800	\$5.0415	\$1,149.46	-\$41.18
2023	\$120,000	19.00%	\$22,800	\$5.0853	\$1,159.45	\$9.99
Est. 2024	\$120,000	19.00%	\$22,800	\$4.4748	\$1,020.25	-\$139.19



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

PROPERTY TAX RATES LEVY BREAKDOWN BY FUND						
<u>Fiscal Year</u>	<u>General</u>	<u>Teachers'</u>	<u>Capital Projects</u>	<u>Operating Total</u>	<u>Debt Service</u>	<u>Total Levy</u>
2013	\$1.9200	\$2.8200	\$0.0000	\$4.7400	\$0.3000	\$5.0400
2014	\$1.9200	\$2.8200	\$0.0000	\$4.7400	\$0.3000	\$5.0400
2015	\$2.2900	\$2.9500	\$0.0000	\$5.2400	\$0.3000	\$5.5400
2016	\$2.2510	\$2.9500	\$0.0000	\$5.2010	\$0.3000	\$5.5010
2017	\$2.2499	\$2.9900	\$0.0000	\$5.2399	\$0.3000	\$5.5399
2018	\$2.2004	\$2.9577	\$0.0000	\$5.1581	\$0.3000	\$5.4581
2019	\$2.2004	\$2.9976	\$0.0000	\$5.1980	\$0.3000	\$5.4980
2020	\$2.2004	\$2.6407	\$0.0000	\$4.8411	\$0.3000	\$5.1411
2021	\$2.5900	\$2.1611	\$0.2040	\$4.9551	\$0.2670	\$5.2221
2022	\$2.0731	\$2.4974	\$0.2040	\$4.7745	\$0.2670	\$5.0415
2023	\$2.1334	\$2.4809	\$0.2040	\$4.8183	\$0.2670	\$5.0853
Est. 2024	\$1.5050	\$2.4988	\$0.2040	\$4.2078	\$0.2670	\$4.4748
(PER \$100 ASSESSED VALUATION)						

District real and personal property is reassessed every odd-numbered year. FY2023-24 revenue is based on calendar year 2023, which is a reassessment year. The District's tax rate is projected to decrease approximately \$.6100.

St. Louis County school districts also have to provide property tax rates by category. The breakdown for each of the categories is below.

PROPERTY TAX RATES LEVY BREAKDOWN BY CATEGORY						
<u>Fiscal Year</u>	<u>Residential</u>	<u>Agricultural</u>	<u>Commercial</u>	<u>Personal Property</u>	<u>Blended rate</u>	<u>Debt Service</u>
2013	\$4.7400	\$4.7400	\$4.7400	\$4.7400	\$4.7400	\$0.3000
2014	\$4.7400	\$4.7400	\$4.7400	\$4.7400	\$4.7400	\$0.3000
2015	\$5.2400	\$5.2400	\$5.2400	\$5.2400	\$5.2400	\$0.3000
2016	\$5.2400	\$2.7538	\$5.1842	\$5.1614	\$5.2010	\$0.3000
2017	\$5.2400	\$2.5716	\$5.2400	\$5.2400	\$5.2399	\$0.3000
2018	\$5.1333	\$2.6172	\$5.1124	\$5.2400	\$5.1581	\$0.3000
2019	\$5.1748	\$2.6372	\$5.1855	\$5.2400	\$5.1980	\$0.3000
2020	\$4.9573	\$2.5418	\$5.3117	\$5.5100	\$4.8411	\$0.2670
2021	\$4.6355	\$2.2142	\$5.1089	\$5.2400	\$4.9551	\$0.2670
2022	\$4.2494	\$3.4479	\$5.1415	\$5.2400	\$4.7745	\$0.2600
2023	\$4.2520	\$3.4558	\$5.2029	\$5.2400	\$4.8183	\$0.2670
Est. 2024	\$3.7751	\$2.6464	\$4.0570	\$4.9574	\$4.2078	\$0.2670



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Enrollment History and Projections Projection Methodology and Analysis:

Projecting enrollment is a key planning tool for the District. Resource allocations and program decisions depend upon accurate estimates of enrollment. The District utilizes a combination of the cohort survival model and household yield method to determine enrollment projections. The District's enrollment has declined gradually but steadily over the past several years; however, current projections indicate a slight increase. Current information available supports the trend of a stable student enrollment with slight fluctuations through FY2024.

2023-24 Enrollment Projections																
School	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	
Bermuda Primary	84	66	58	59											266	
Central Primary	11	87	94	94											285	
Commons Lane Primary	20	127	127	117											391	
Duchesne Primary	25	94	91	95											305	
Holman Primary	22	73	76	80											250	
Parker Road Primary	62	120	124	124											430	
Walnut Grove Primary	26	115	125	129											395	
Berkeley Intermediate					123	120	120								363	
Combs Intermediate					105	102	104								311	
Griffith Intermediate					114	111	100								325	
Halls Ferry Intermediate					125	122	127								374	
Lee-Hamilton Intermediate					93	91	94								278	
Robinwood Intermediate					104	101	102								307	
Johnson-Wabash Sixth Grade Center								332							332	
Wedgwood Sixth Grade Center								350							350	
Cross Keys Middle									316	315					631	
Ferguson Middle									311	309					620	
McCluer High											307	273	291	257	1128	
McCluer North High											301	312	274	235	1122	
Totals	248	681	695	698	664	647	647	682	627	624	608	585	565	492	8462	
Updated Apr 19, 2023 PK and K are linear trends with 4 years of data (since restructuring) Grades 1, 2, 4, 5, 10, 11, 12 are direct rollovers from previous year's lower grade Grades 6, 7, 9 are a rollover sum from feeder school(s) Grade 3: Previous year's grade 2 sum is split proportionately according to previous year's grade 3 enrollment proportions STEAM Middle, STEAM High, Innovation, and Mark Twain are not taken into account as they don't follow regular enrollment procedures or attendance boundaries																

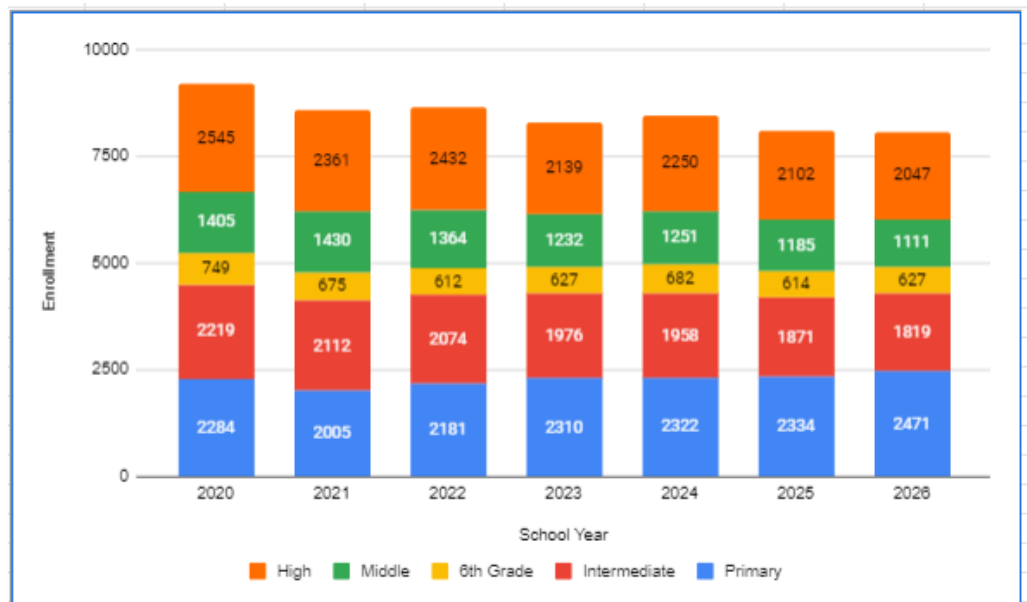


FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Enrollment (continued)

		Historical			Current	Projected		
		2020	2021	2022	2023	2024	2025	2026
Bermuda	Primary	203	152	178	228	266	266	313
Central	Primary	231	259	264	275	285	300	308
Commons Lane	Primary	382	344	362	387	391	391	412
Duchesne	Primary	335	309	351	328	305	313	310
Holman	Primary	244	212	231	255	250	255	272
Parker Road	Primary	387	389	421	438	430	454	468
Walnut Grove	Primary	502	340	374	399	395	355	388
Berkeley	Intermediate	529	421	387	367	363	298	286
Combs	Intermediate	307	317	316	311	311	313	310
Griffith	Intermediate	386	371	350	324	325	301	285
Halls Ferry	Intermediate	402	395	406	372	374	366	356
Lee-Hamilton	Intermediate	226	256	277	277	278	300	304
Robinwood	Intermediate	369	352	338	325	307	293	278
Johnson-Wabash	6th Grade	383	353	313	311	332	295	292
Wedgwood	6th Grade	366	322	299	316	350	319	335
Cross Keys	Middle	670	723	697	616	631	612	569
Ferguson	Middle	735	707	667	616	620	573	542
McCluer	High	1237	1195	1224	1086	1128	1076	1042
McCluer North	High	1308	1166	1208	1053	1122	1026	1005





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Change from Current								
		Historical			Current	Projected		
		2020	2021	2022	2023	2024	2025	2026
Bermuda	Primary	-25	-76	-50	0	38	38	85
Central	Primary	-44	-16	-11	0	10	25	33
Commons Lane	Primary	-5	-43	-25	0	4	4	25
Duchesne	Primary	7	-19	23	0	-23	-15	-18
Holman	Primary	-11	-43	-24	0	-5	0	17
Parker Road	Primary	-51	-49	-17	0	-8	16	30
Walnut Grove	Primary	103	-59	-25	0	-4	-44	-11
Berkeley	Intermediate	162	54	20	0	-4	-69	-81
Combs	Intermediate	-4	6	5	0	0	2	-1
Griffith	Intermediate	62	47	26	0	1	-23	-39
Halls Ferry	Intermediate	30	23	34	0	2	-6	-16
Lee-Hamilton	Intermediate	-51	-21	0	0	1	23	27
Robinwood	Intermediate	44	27	13	0	-18	-32	-47
Johnson-Wabash	6th Grade	72	42	2	0	21	-16	-19
Wedgwood	6th Grade	50	6	-17	0	34	3	19
Cross Keys	Middle	54	107	81	0	15	-4	-47
Ferguson	Middle	119	91	51	0	4	-43	-74
McCluer	High	151	109	138	0	42	-10	-44
McCluer North	High	255	113	155	0	69	-27	-48

Enrollment by Grade Span							
	Historical			Current	Projected		
	2020	2021	2022	2023	2024	2025	2026
Primary	2284	2005	2181	2310	2322	2334	2471
Intermediate	2219	2112	2074	1976	1958	1871	1819
6th Grade	749	675	612	627	682	614	627
Middle	1405	1430	1364	1232	1251	1185	1111
High	2545	2361	2432	2139	2250	2102	2047

Change by Grade Span							
	Historical			Current	Projected		
	2020	2021	2022	2023	2024	2025	2026
Primary	-26	-305	-129	0	12	24	161
Intermediate	243	136	98	0	-18	-105	-157
6th Grade	122	48	-15	0	55	-13	0
Middle	173	198	132	0	19	-47	-121
High	406	222	293	0	111	-37	-92

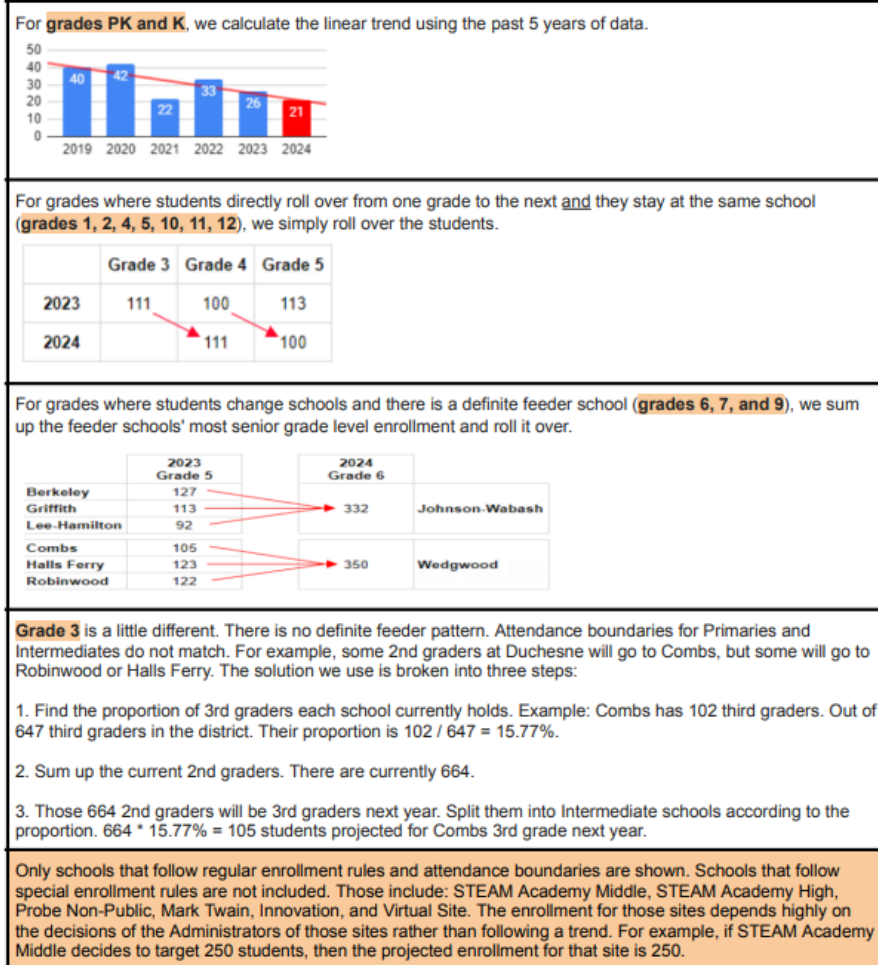


FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

One method of projecting student enrollment for future years involve the use of “cohort survival.” Cohort survival is a measure of the rate of the number of students enrolling in a grade this year to the number of students that were in the earlier grade the previous year. It is a short-term projection method based purely on a weighted mathematical formula assuming enrollment changes in the past will continue into the future. One challenge posed in using the cohort survival as a projection method is estimating the size of the kindergarten class in future years.

*When we do enrollment projections, we look at each grade level individually.
Below is the process used:*



Only schools that follow regular enrollment rules and attendance boundaries are shown. Schools that follow special enrollment rules are not included. Those include: STEAM Academy Middle, STEAM Academy High, Probe Non-Public, Mark Twain, Innovation, and Virtual Site. The enrollment for those sites depends highly on the decisions of the Administrators of those sites rather than following a trend. For example, if STEAM Academy Middle decides to target 250 students, then the projected enrollment for that site is 250.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Personnel Resources

The District annually reviews its staffing needs based on enrollment trends and estimates. The 2023-24 staffing plan is closely aligned with the District's overall strategic plan. Personnel aligns with both Priority 4: People and Culture/Human Capital as well as Priority 5: Financial and Operational Stewardship due to the fact that the staffing for the District accounts for 80-85% of the District's overall budget. The proposed staffing plan maintains status quo staffing levels for 2023-2024. In a post-pandemic economy and with struggling resources, the District has not been able to hire all of the necessary classroom teachers while also working to offer additional instructional supports such as Instructional Support Leaders, Class Size Reduction Teachers, etc. Despite having significant ESSER III funding, the staff is just not available.

The District employs approximately 1,500 staff members, including certified and support staff, who assist in student learning. Personnel costs, including salaries and benefits, account for 75% of the District's total expenditures. For FY24 the District is focusing its efforts and financial resources to establish its Diversity, Equity, and Inclusion department. The staff and resources allocated to this department and initiative supports both the District's Strategic Plan and Anti-Racism Standards.

FFSD Equity Committee Presents

Equity Symposium

A two-part series designed to build a collaborative climate and culture consisting of the following indicators: safe and caring environment, culture of high academic achievement and behavioral expectations, collaborative partnerships, and parent/guardian involvement.

STEAM at McCluer South-Berkeley
201 Brotherton Lane, 63135

Part 1 April 25, 2023 4:45pm - 7:30pm	Part 2 May 3, 2023 4:45pm - 7:30pm
<ul style="list-style-type: none"> An Equity Symposium regarding FFSD students, families and the adults who serve them. Workshops led by FFSD teachers <p>Guest Speaker, Kevin Bennett Senior Program Officer and Program Lead for GHR Foundation's Twin Cities Racial Equity Initiative</p>	<ul style="list-style-type: none"> 'For Ahkeem,' Documentary Screening Conversation with our locally and nationally acclaimed Judge Edwards and Producer, Jeff Truesdell <p>Judge Edwards Founder of the Innovative Concept Academy</p>

FFSD Equity Symposium Series

Equity Symposium on April 25, 2023, and May 3, 2023.

This will be a two-part series designed to build a collaborative climate and culture consisting of the following indicators; a safe and caring environment, a culture of high academic achievement and behavioral expectations, collaborative partnerships, and parent/guardian involvement. **On April 25, we'll have guest speaker Kevin Bennett, who has worked in the K-12 education space as a senior district administrator in fair and equitable practices after serving as the K-12 principal of an award-winning magnet school.**

On May 3, we'll hear from Judge Edwards, the founder of the Innovative Concept Academy, a groundbreaking school in St. Louis, Missouri, that acts as a last resort for at-risk teens. Please reserve a spot for both dates if you want to attend part 1 and part 2.

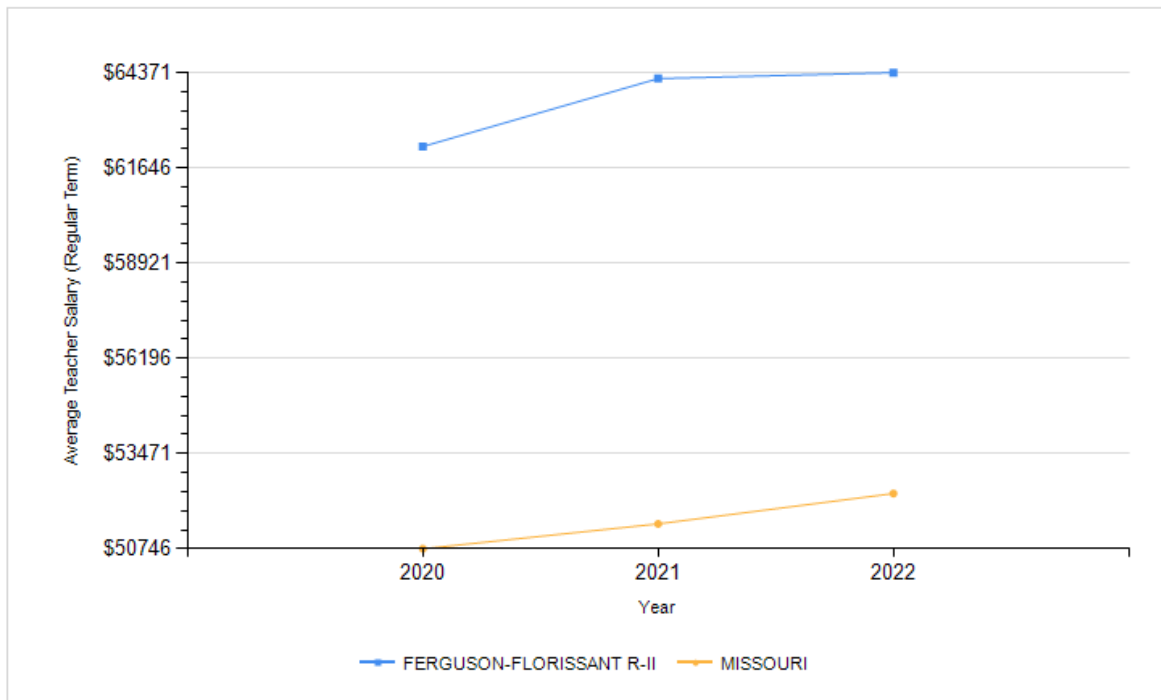


FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

The following information comes from the Missouri Department of Elementary and Secondary Education (DESE) through their Missouri Comprehensive Data System for School District Data and reports data accumulated through 2022.

District Faculty Information



District: MISSOURI (500500)

Year	Average Teacher Salary (Regular Term)	Average Teacher Salary (Total*)	Average Administrator Salary	Average Years of Experience	Teachers with a Master Degree or Higher (%)
2022	\$52,331	\$53,513	\$98,712	12.7	59.1
2021	\$51,462	\$52,715	\$96,705	12.7	59.7
2020	\$50,751	\$51,975	\$95,496	12.6	59.0

District: FERGUSON-FLORISSANT R-II (096089)

Year	Average Teacher Salary (Regular Term)	Average Teacher Salary (Total*)	Average Administrator Salary	Average Years of Experience	Teachers with a Master Degree or Higher (%)
2022	\$64,366	\$64,374	\$124,758	15.9	70.4
2021	\$64,194	\$64,194	\$121,528	14.6	73.3
2020	\$62,252	\$63,218	\$119,064	14.1	71.4

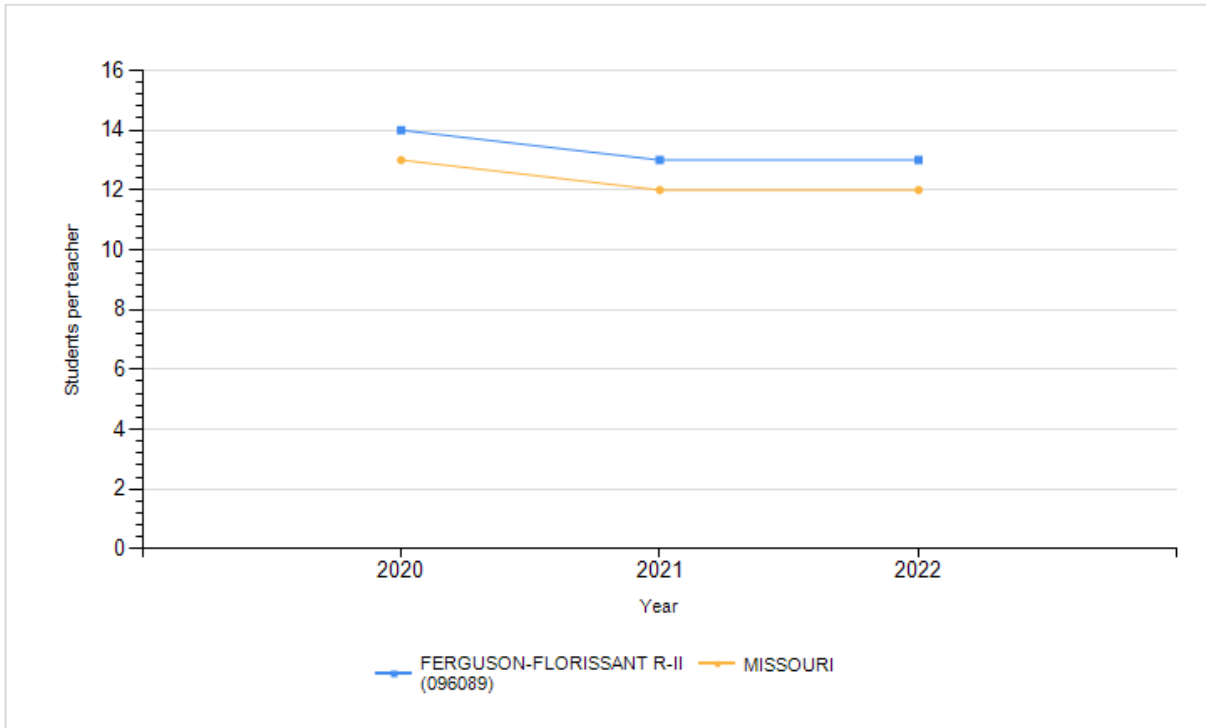


FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Student Data and Demographics

Student Staff Ratios



District: MISSOURI

Year	Students per teacher	Students to classroom teachers	Students to administrators
2022	12	16	167
2021	12	16	167
2020	13	17	173

District: FERGUSON-FLOISSANT R-II (096089)

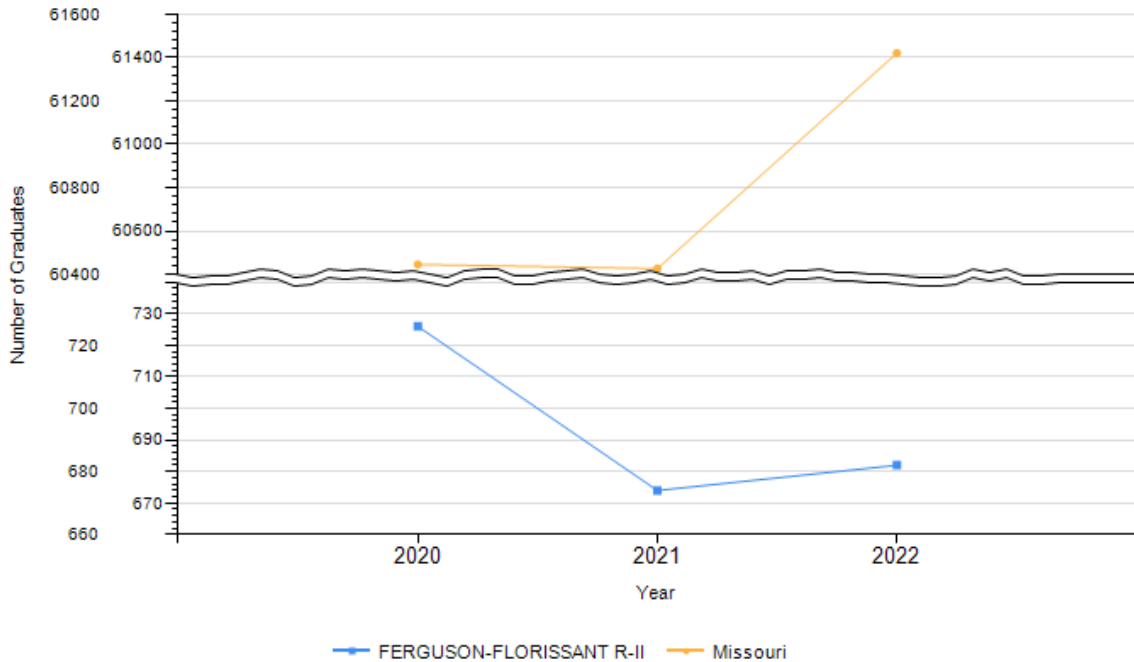
Year	Students per teacher	Students to classroom teachers	Students to administrators
2022	13	15	157
2021	13	15	128
2020	14	16	141



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

District ACT Analysis



District: Missouri

Year	# Grads	# Grads at or above Nat. Avg.	% of Grads who took the test and scored higher than the Nat. Avg.	% of Grads Tested	Composite ACT Score
2022	61421	19779	50.35	63.9	20.30
2021	60427	17737	47.61	61.7	20.80
2020	60446	21043	46.35	75.1	20.70

District: FERGUSON-FLOISSANT R-II

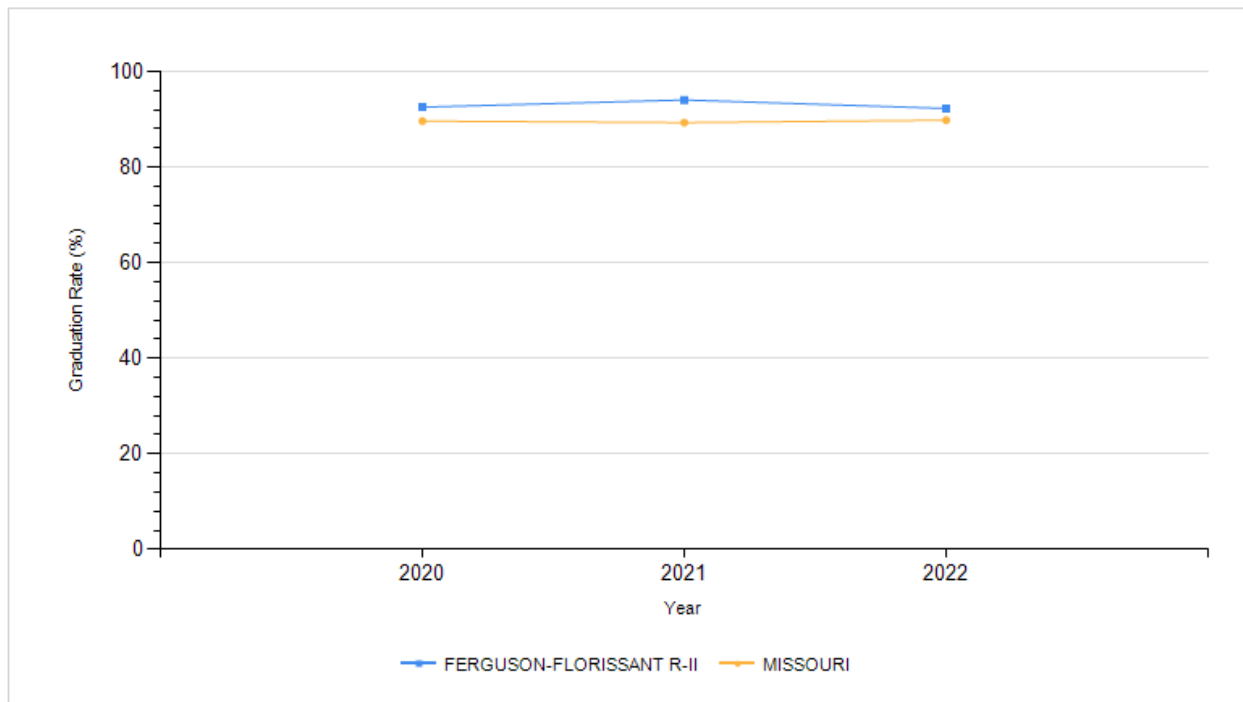
Year	# Grads	# Grads at or above Nat. Avg.	% of Grads who took the test and scored higher than the Nat. Avg.	% of Grads Tested	Composite ACT Score
2022	682	50	16.23	45.2	16.0
2021	674	30	10.90	40.8	15.7
2020	726	76	12.29	85.1	16.3



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

District Graduate Analysis 4-Year

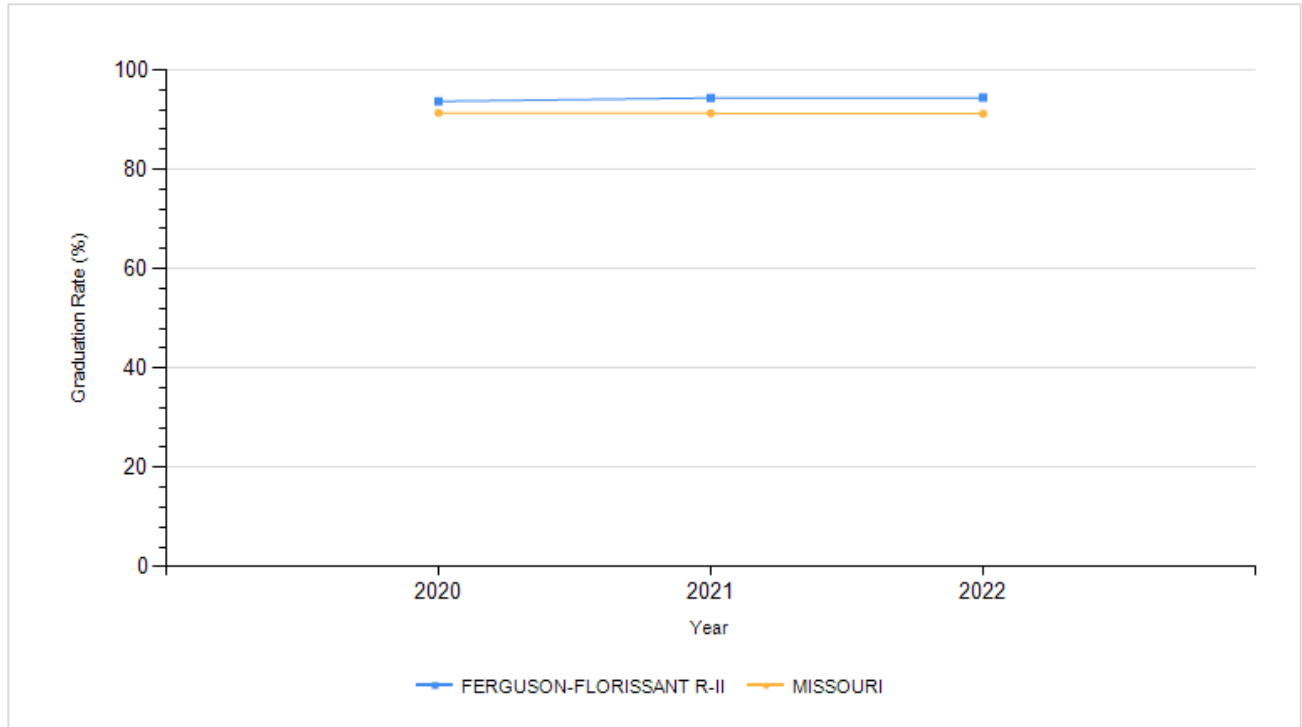




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

District Graduate Analysis 5-Year

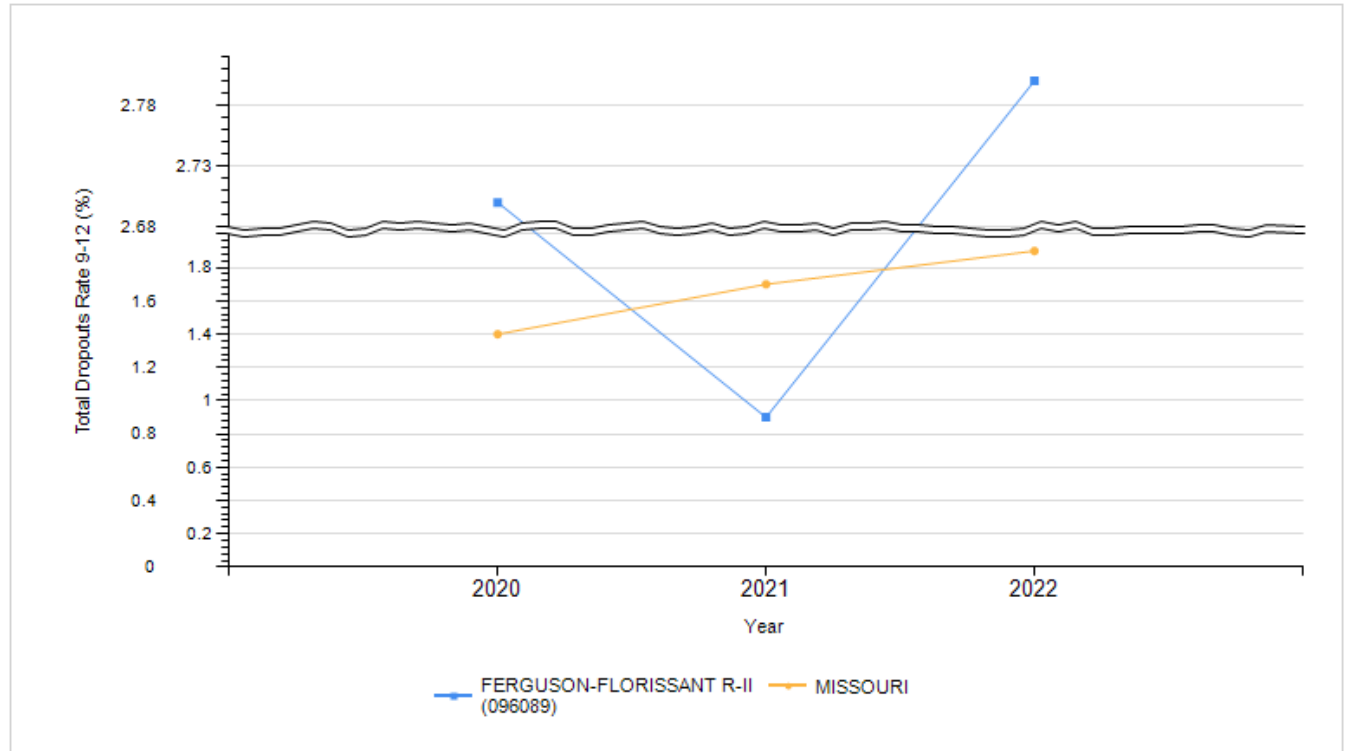




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

District Annual Dropout Rate



Organizational Section

2023-24 Budget

Provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

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FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

District Overview

The Ferguson-Florissant School District is a community of families and neighborhoods located in suburban St. Louis, Mo.

Fully-accredited by the state of Missouri, the district provides an excellent comprehensive educational program for more than 11,000 children from preschool through 12th grade. The district is comprised of seven primary schools (PreK-2), six elementary schools (3-5), two sixth grade centers, three middle schools (7-8), two high schools and one alternative school as well as a nationally-recognized early education program, the PROBE gifted education program, the award-winning Challenger Learning Center, Little Creek Nature Area, the Innovation School at Cool Valley, a STEAM middle school and a STEAM high school.

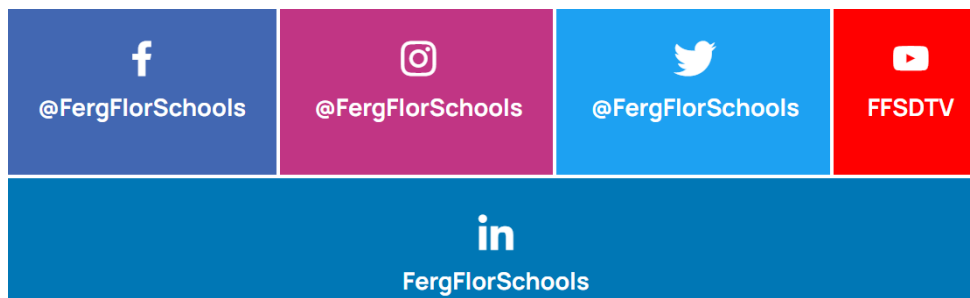
The Ferguson-Florissant School District has earned a national reputation as an innovative educational leader, and the staff works continually to provide the highest quality instructional program for our students.

From preschool through high school, our programs offer excellent educational opportunities for students. Our nationally-acclaimed early education program includes Parents as Teachers, free preschool for three- and four-year-olds, early childhood special education programs, child day care and full-day kindergarten. Both of the district's high schools have earned national Project Lead the Way (PLTW) certification for their science, technology, engineering and math (STEM) curriculum. PLTW certification marks our schools as providers of a rigorous curriculum that allows students to apply what they learn in math and science to real-life engineering and technology projects.

Our overall curriculum emphasizes the basic subject areas and our instructional strategies are designed to help students be successful. We help our students master the basics, develop practical life skills, become problem-solvers, learn to communicate and work effectively with others, and develop patterns for lifelong learning.

More information is available on this website and on our social media pages (Facebook, Twitter and YouTube) to help parents and community members learn about our schools and programs.

For further information, please contact the district's communications department at (314) 687-1913 or email us at info@fergflor.org.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

History of the Ferguson-Florissant School District

History of the Ferguson-Florissant School District

1867

Ferguson established its first one room school.

1876

Florissant established its first elementary school at the present site of Combs School.

1885

Land acquired to construct Vernon School for Black children.

1902

By unanimous vote, Ferguson District was divided in accordance with a petition presented by the residents of Kinloch.

1937

Berkeley Schools organized separately from Kinloch District.

1951

Ferguson and Florissant residents voted to merge Districts.

1975

The Ferguson-Florissant District was enlarged through annexation of adjacent Berkeley and Kinloch Districts as part of a court ordered merger. Existing boundaries of Ferguson-Florissant School District, officially known as Ferguson Reorganized School District R2, include all or parts of the following municipalities: Ferguson, Florissant, Berkeley, Kinloch, Dellwood, Cool Valley, Calverton Park, Hazelwood, Normandy as well as some unincorporated communities in St. Louis County.

That court ordered merger of the Kinloch, Berkeley, and Ferguson-Florissant school districts in the 1975 while intended to address disparities in education, forced students to be bussed from the southern end of the District in Kinloch to Florissant and created different hardships for students.

The Berkeley School District had a sufficient tax base that Berkeley teachers and staff members' salaries were frozen until other Ferguson-Florissant employees could catch up in pay. Resources that had been directed to Berkeley schools were directed to needs across the District and fueled the feelings of inequitable treatment for students, staff, and schools in the southern end of the District. That sentiment has persisted over much of the last nearly fifty years.

2017-2018

The Board of Education adopted an Equity Resolution in April of 2018 and has since developed a tool for assessing the District's work using an equity lens.

2022

The Board of Education approved the adoption of Anti-Racist Standards to guide the District's decision making, policies, practices, and procedures. These standards were a primary lens guiding the development of the new strategic plan.

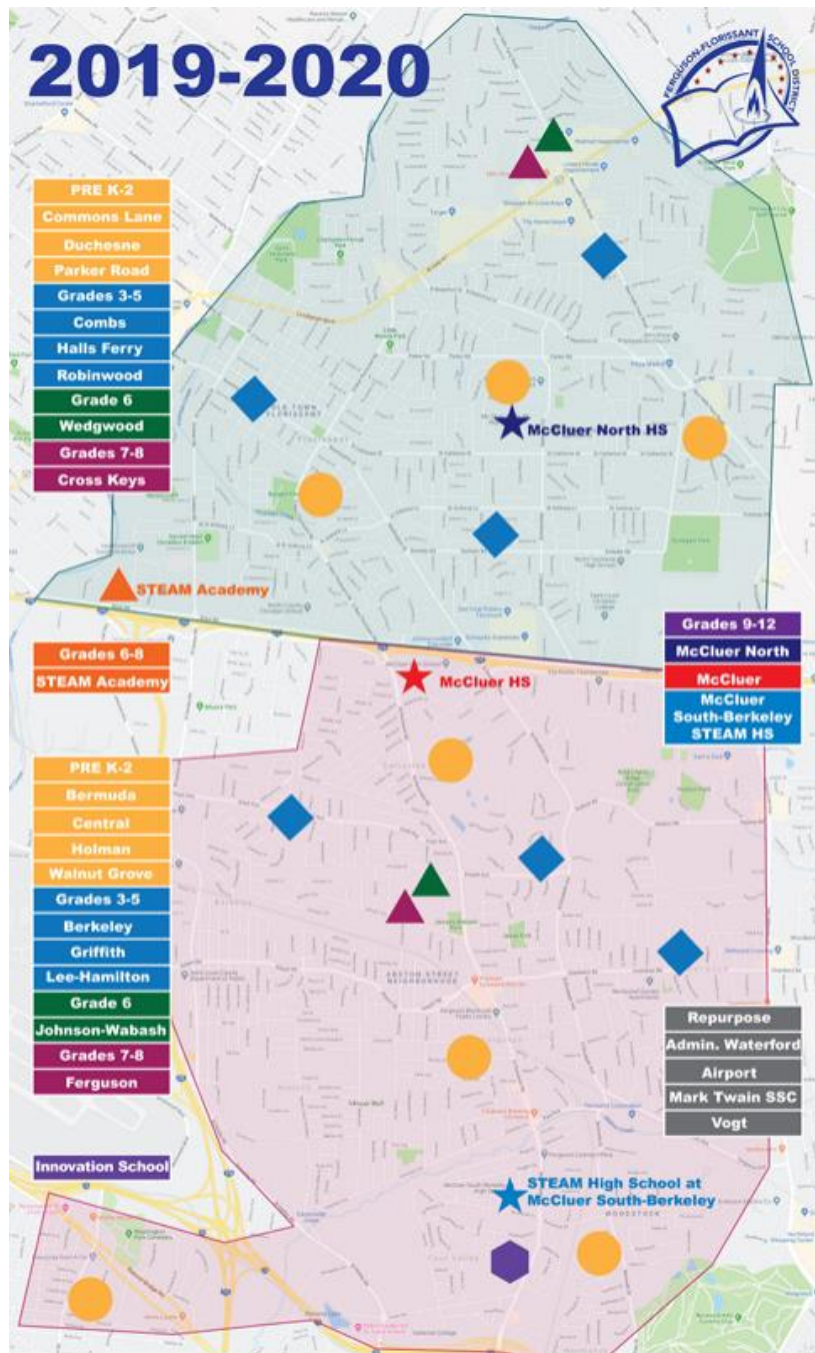


FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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District Maps

District Boundary Map

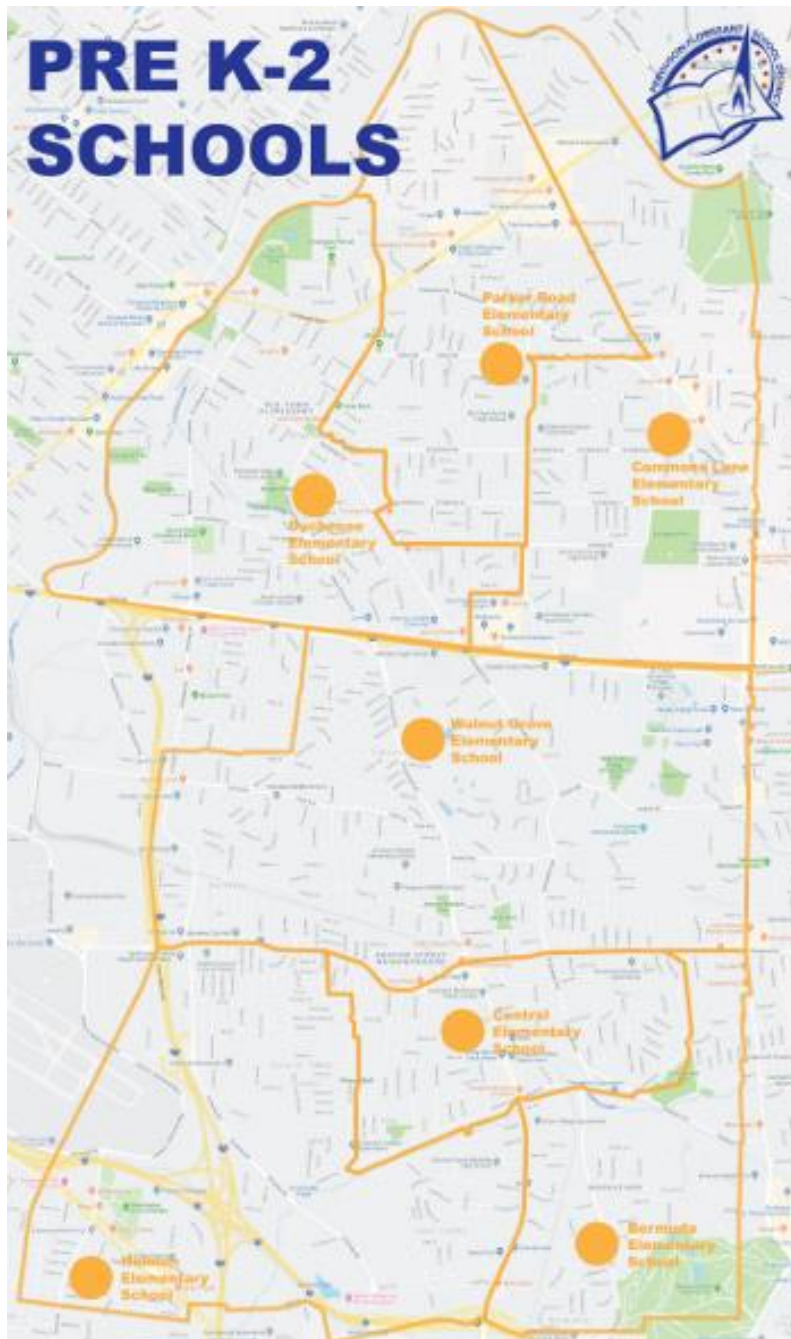




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Primary Schools Map

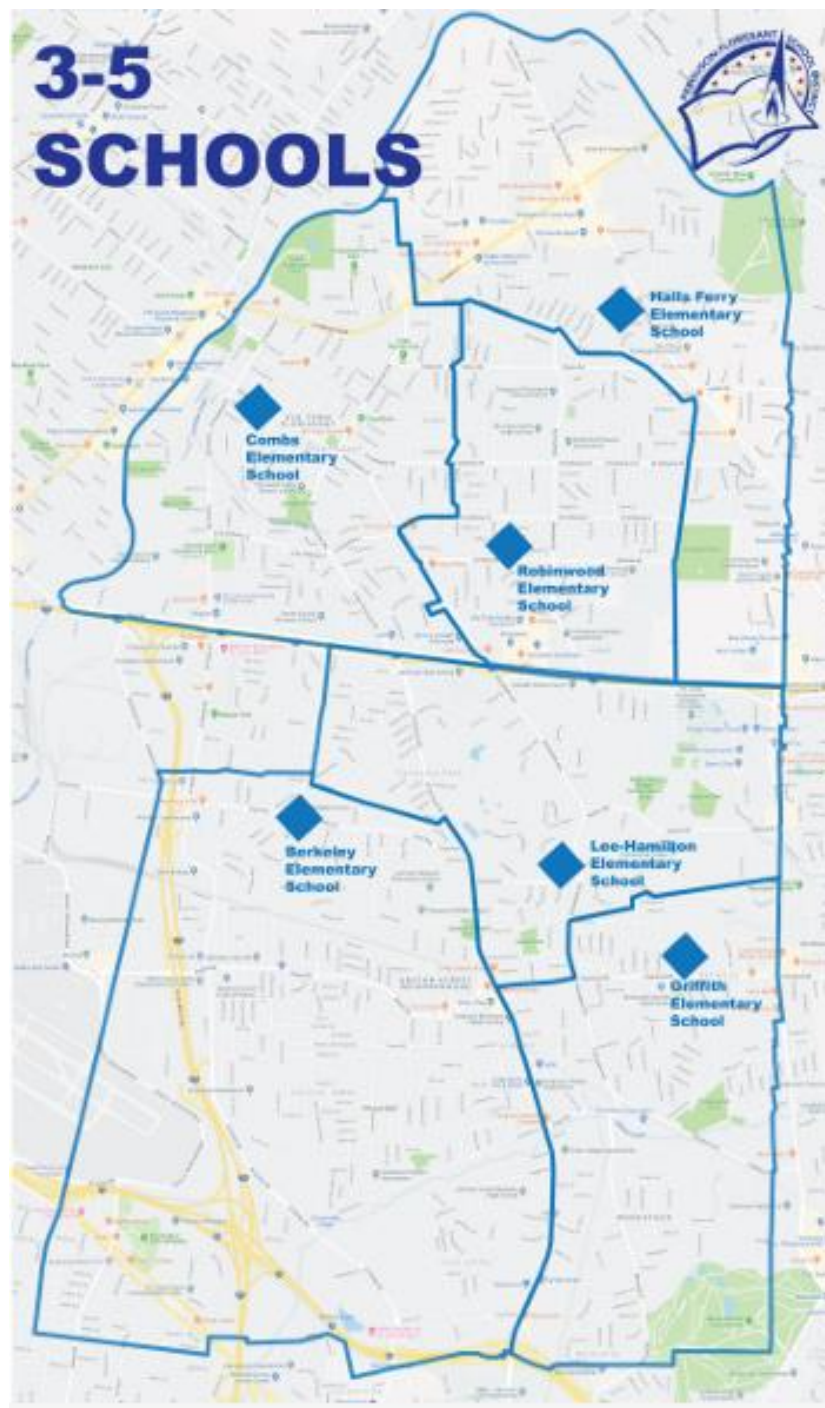




FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Intermediate Schools Map





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Secondary Schools Map





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

School Directory

School Name	Grade Span	Address	Principal/Coordinator	Telephone Number
Bermuda Elementary School	PK - 02	5835 Bermuda Drive, St. Louis, MO 63121	Ms. Samohya Stallons	314-524-4821
Berkeley Elementary School	03 - 05	8300 Frost Avenue, Berkeley, MO 63134	TBD	314-524-38863
Central Elementary School	PK - 02	201 Wesley Avenue, Ferguson, MO 63135	Ms. Carnella Williams	314-521-4981
Combs Intermediate School	03 - 05	300 St. Jean Drive, Florissant MO 63031	Dr. Derek Bridges	314-831-0411
Commons Lane Elementary School	PK - 02	2700 Derhake Road, Florissant, MO 63033	Ms. Stephanie Martin	314-831-0440
Duchesne Elementary School	PK - 02	100 S. Florissant Road, Florissant, MO 63031	TBD	314-831-1911
Griffith Intermediate School	03 - 05	200 Day Drive, Ferguson, MO 63135	Mr. Matt Hinzpeter	314-521-5971
Halls Ferry Intermediate School	03 - 05	13585 New Halls Ferry Road, Florissant MO 63033	Ms. Lauren Zaleuke	314-831-1022
Holman Elementary School	PK - 02	8811 Harold Drive, Berkeley, MO 63134	Ms. Apryl Mendez	314-428-9695
Lee Hamilton Intermediate School	03 - 05	401 Powell Avenue, Ferguson, MO 63135	Dr. Amanda Eye	314-521-6755
Parker Road Elementary School	PK - 02	2800 Parker Road, Florissant, MO 63033	Dr. Melinda Ice	314-831-2644
Walnut Grove Elementary School	PK - 02	1248 N Florissant Road, Ferguson, MO 63135	TBD	314-524-8922
Robinwood Intermediate School	03 - 05	955 Derhake Road, Florissant, MO 63033	Mr. Sean Joyce	314-831-4633
Johnson Wabash 6th Grade Center	06	685 January, Ferguson, MO 63135	Mrs. Tanyaneeka Francwar	314-524-0280
Wedgwood 6th Grade Center	06	14275 New Halls Ferry Road, Florissant, MO	Mr. James Larrew	314-831-4551
STEAM Academy Middle School	06 - 08	8855 Dunn Road, Hazelwood, MO 63042	Dr. Christine Ries	314-824-2422
Cross Keys Middle School	07 - 08	14205 Cougar Drive, Florissant, MO 63033	Mr. Eric Harris	314-506-9700
Ferguson Middle School	07 - 08	701 January Avenue, Ferguson, MO 63135	Dr. Ce Andre Perry	314-506-9600
McCluer High	09 - 12	1896 S Florissant Road, Florissant, MO 63301	Mr. Isaiah Melendez	314-506-9400
STEAM Academy at McCluer South Berkeley	09 - 12	201 Brotherton Lane, Ferguson, MO 63135	Mr. Jeff Tandler	314-506-9800
McCluer North High	09 - 12	705 Waterford Drive, Florissant, MO 63303	Mr. Frank Williams	314-506-9200
The Innovation School at Cool Valley	09 - 12	1351 South Florissant Road, St. Louis, MO 63121	Ms. Sheila Carves	314-521-5622



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Personnel Resources

The District annually reviews its staffing needs based on enrollment trends and estimates. The 2023-24 staffing plan is closely aligned with the District's overall strategic plan. Personnel aligns with both Priority 4: People and Culture/Human Capital as well as Priority 5: Financial and Operational Stewardship due to the fact that the staffing for the District accounts for 80-85% of the District's overall budget. The proposed staffing plan maintains status quo staffing levels for 2023-2024. In a post-pandemic economy and with struggling resources, the District has not been able to hire all of the necessary classroom teachers while also working to offer additional instructional supports such as Instructional Support Leaders, Class Size Reduction Teachers, etc. Despite having significant ESSER III funding, the staff is just not available.

The District employs approximately 1,500 staff members, including certified and support staff, who assist in student learning. Personnel costs, including salaries and benefits, account for 75% of the District's total expenditures. For FY24 the District is focusing its efforts and financial resources to establish its Diversity, Equity, and Inclusion department. The staff and resources allocated to this department and initiative supports both the District's Strategic Plan and Anti-Racism Standards.



Tasha Jordan - FFSD District Teacher of the Year!

Congratulations to Tasha Jordan, 7th grade science teacher at Ferguson Middle School, for being chosen as Ferguson-Florissant School District's Teacher of the Year for 2023! Ms. Jordan has been described as a beacon of equity and creativity for her students by actively engaging them in lessons while pushing their critical thinking skills. She holds her students in high regard, and when stepping into her classroom, you understand that the feeling is mutual. Learn more about Ms. Jordan: <http://bit.ly/3KBkFlg>



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Governance

This District is governed by a Board of Education comprised of seven elected officials. Each director must be twenty-four years old, be a voter of the District and live within the District's boundaries for one year prior to either being elected or appointed to one of the vacant seats. All Board members serve three-year terms and until their successor is duly elected and certified.

The role of the Board of Education is to exercise general supervision over the District and to ensure that the schools are maintained as provided by the state statutes, the rules and regulations of the Missouri State Board of Education and the Missouri Department of Elementary and Secondary Education, and the policies, rules and regulations of the District. In addition, the Board is accountable to the electorate, and acts to be responsive to the educational needs of students within the financial constraints of District resources.

Board of Education

About the School Board

To become a member of the Board of Education individuals must be a resident of the District, have lived within the District's boundaries for one year, and be at least 24 years of age. The Board of Education has full legislative control of the District as provided for in state law. The Board of Education typically meets on the second and fourth Wednesday of the month. The Board's closed session begins at 5:00 P.M. and the open session promptly follows at 6:00 P.M. at the District's administration building, 8855 Dunn Road, Hazelwood, MO 63042.

Community members are welcome to comment during a specified time during each meeting. Requests to speak need to be made prior to the beginning of the meeting. Individual comments are limited to three minutes.

Correspondence to the Board of Education may be directed to the Board Secretary Jacqueline McWell, 8855 Dunn Road, Hazelwood, MO 63042 or via email at jmcwell@fergflor.org.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Board of Education

FFSD Board of Education



Dr. Courtney Graves

President



Dr. Kevin M. Martin

Vice President



Dr. Donna Paulette-Thurman

Secretary



Mrs. Jillian Dunn

Assistant Secretary



Mr. Terry Tyson

Director



Dr. Sheila Powell-Walker

Director



Mr. Jamal Bailey

Director



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Executive Administration

Dr. Joseph Davis Superintendent
 Mr. Brent Mitchell Chief of Staff
 TBD.....Assistant Superintendent for Human Resources
 Dr. Adrienne Bland Associate Superintendent of Leadership for Secondary Schools
 Dr. Deanna Kitson.....Assistant Superintendent for School Leadership
 Dr. Lisa HazelAssistant Superintendent for School Leadership
 Mrs. Cindy Reilmann Assistant Superintendent for Business Services/CFO
 Dr. Jane CrawfordAssistant Superintendent for Support Services
 Mr. Terry O'Neil.....Assistant Superintendent for Operations and Maintenance
 Ms. Tamoya Rose-Watson ...Assistant Superintendent for Diversity, Equity, and Inclusion
 Ms. Vershaun HowzeExecutive Director for Safety and Security

Superintendent's Cabinet



Dr. Joseph Davis
Superintendent



Kevin Hampton
Chief of Staff



Jennifer Hansen
Assistant Superintendent of Human Resources and Title IX Coordinator



Dr. Adrienne Bland
Associate Superintendent of Leadership for Secondary Schools



Dr. Deanna Kitson
Assistant Superintendent of School Leadership



Dr. Lisa Hazel
Assistant Superintendent of School Leadership



Cindy Reilmann
Assistant Superintendent of Business Services



Dr. Jane Crawford
Assistant Superintendent of Support Services



Terry O'Neil
Assistant Superintendent of Operations and Maintenance



Vershaun Howze
Executive Director of Safety and Security



Tamoya Rose-Watson
Assistant Superintendent of Diversity, Equity, and Inclusion

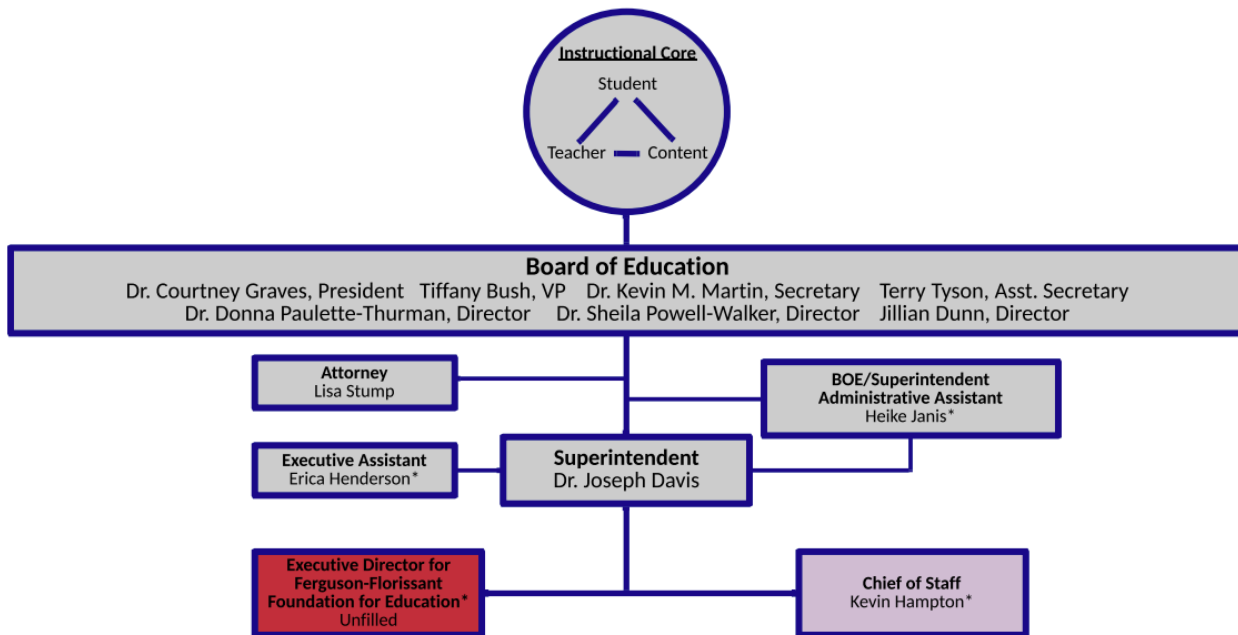
The District website will be updated when new hires are in place for July 1.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Organizational Chart



Updates to the organizational chart will be made once final board approval occurs and is communicated out. Changes will be made throughout the year as needed.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Mission, Vision, and Values



Mission

We provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.

Our Vision

All learners graduate believing that anything is possible and prepared to realize those possibilities.

Core Values

- Student-Centered
- Excellence
- Innovation
- Relationships



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET



Core Values

Student-Centered

We use an equity lens to focus our policies, our actions, and our resources on students' academic, social-emotional, and physical well-being.

Excellence

We have high expectations for all of our students and are relentless about providing high quality, culturally competent teaching and resources to meet those expectations.

Innovation

We ensure our students are ready for a dynamic, ever-changing world by exploring real world issues and promoting curiosity and critical thinking to find innovative solutions.

Relationships

We build relationships across our schools and community to ensure everyone feels welcomed, heard, and involved as agents of positive change to create access and opportunities for students.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Strategic Plan

The development of the FFSD strategic plan was a community-wide effort. The effort was led by a committee of fifty-four individuals representing teachers, parents, students, principals and central office staff as well as business leaders, elected officials, and members of the faith-based community. The committee met monthly to review research and data and develop draft content. The content was reviewed by over fifteen different focus groups who provided over one thousand two hundred pieces of feedback. The feedback was used to make revisions and recommendations to the FFSD Board of Education who adopted the plan. The board and the superintendent would like to thank the members of the committee for their time, effort, and dedication to the planning process and the district.

Process by the Numbers



54

Steering Committee
Members



15

Focus Groups



1200+

Pieces of
Feedback



EQUITY AND ACCESS FOR ALL





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

During their July 13, 2022 meeting, the Ferguson-Florissant Board of Education approved a new strategic plan for Ferguson-Florissant School District. The FFSD Strategic Plan will guide our work through 2027. The new plan is guided by the mission “to provide high-quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.”

The strategic plan is rooted in the vision “for all learners to graduate believing that anything is possible and prepared to realize those possibilities.” Each year of the plan, specific and measurable action steps will be developed, and the District will focus on six priority goal areas:

- Academics Pre K-6
- Academics 7-12 and Postsecondary Success
- Well-Being
- People and Culture/Human Capital
- Financial and Operational Stewardship
- Community Engagement and Communication

In order to create the final plan, the District engaged with students, parents, staff and the community. The District conducted surveys, focus groups and community meetings to gain feedback and encouraged residents throughout the community to participate. Those results were incorporated into the development of the new plan.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Anti-Racist Standards

In addition, this plan is aligned with the Board approved Anti-Racist Standards and the Missouri Department of Elementary and Secondary Education's MSIP-6 or Missouri School Improvement Program Sixth Version.

Anti-Racist District Standards

In 2022, the Board of Education adopted the District's Anti-Racist Standards to maximize student excellence and social justice. Ferguson-Florissant School District is on its journey to becoming an anti-racist organization that furthers educational equity for all students, especially our most marginalized students. FFSD Standards for Social Justice in Anti-Racist Schools will further our progress in this journey, challenging us to understand and correct the inequities that may unintentionally exist within our district, to proactively act in ways that promote anti-racism, and to build on the strengths that have enabled our past progress around race and bias.

Similar to educational standards, FFSD Standards for Social Justice in Anti-Racist Schools represent the vision and goals that we will achieve as we move towards becoming an anti-racist organization. The standards focus on seven areas:





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Strategic Plan Dashboard

2022-2027 Strategic Plan

Academics K-6

1. All FFSD students will meet or exceed the state standard or demonstrate significant measurable improvement *

* This goal aligns with the CSIP Goals 1, 2

In Progress

2. FFSD will ensure birth through prekindergarten children have access to high-quality early learning experiences *

* This goal aligns with CSIP Goal 2

In Progress

3. All FFSD schools will provide a comprehensive multi-tiered system of support that addresses the academic, emotional, behavioral, social, and physical needs of each student. *

* This goal aligns with CSIP Goal 3

In Progress

4. All FFSD students will develop essential intrapersonal and interpersonal skills.

In Progress

5. All FFSD schools will implement board-adopted teacher/leader standards to ensure effective instructional staff for each student

In Progress

6. All FFSD staff will implement evidence-based instructional practices to ensure the success of each student.

In Progress

Strategies:

1. Adopt a new English Language Arts Curriculum with an emphasis on phonics
2. Continue to implement the Math Curriculum with fidelity
3. Find innovative ways to assist certified teachers
4. Implement a robust virtual school option for students
5. Develop teachers and staff on English Language Learners (ELL) supports

Resources Needed:

1. OWL technology to allow for concurrent teaching, paying concurrent teachers an additional stipend for the additional responsibility
2. Provide targeted teachers with ELL professional development all year at a cost of \$60,000



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Academics (7-12) & Post Secondary Success

7. FFSD students will achieve on track-performance on multiple measures of success by meeting or exceeding the state standard and/or demonstrating measurable growth. *

* This goal aligns with CSIP
Goal 1

In Progress

8. The school system is intentional in providing relevant, high-quality career technical education and/or advanced professional studies based on students' ICAPS

In Progress

9. All FFSD staff will implement evidence-based instructional practices to ensure the success of each student.

In Progress

10. Students will graduate prepared for global success

In Progress

Strategies:

1. Adopt a new English Language Arts Curriculum with an emphasis on phonics
2. Continue to implement the Math Curriculum with fidelity
3. Find innovative ways to assist certified teachers
4. Implement a robust virtual school option for students

Resources Needed:

1. ELA Curriculum: StudySync, Achieve3000 and Actively Learn at the cost of \$2.5M
2. OWL technology to allow for concurrent teaching, paying concurrent teachers an additional stipend for the additional responsibility



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Well-Being

11. FFSD will provide wrap around supports (e.g. counseling services, academic interventions, behavioral supports) to enhance the career, academic, and social/emotional development of all students. *

* This goal aligns with CSIP
Goal 3

In Progress

12. FFSD will provide a safe and caring environment that supports teaching, learning, and student success.

In Progress

Strategies:

1. Establish the Diversity, Equity, and Inclusion department focusing on diversity, equity and inclusion
2. Ensure staff and students feel safe when at school and after-school events
3. Evaluate and implement school uniforms

Resources Needed:

1. Establish the Diversity, Equity, and Inclusion department focusing on diversity, equity and inclusion at approximately \$350,000
2. Restorative Practices training
3. Open Gate detection systems
4. School Uniforms



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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People and Culture/Human Capital

13. All staff and district leadership will participate in scheduled, ongoing, job-embedded, and content-appropriate professional learning focused on evidence-based instructional practices, staff growth goals, and student performance goals outlined in

In Progress

14. All employees will demonstrate growth while participating in an effective evaluation process based upon clear, written, and measurable targets that are aligned with the vision, mission, and goals of the district.

In Progress

15. FFSD will ensure a healthy climate and culture for all staff and students by regularly assessing stakeholder perceptions and making appropriate adjustments. *

* This goal aligns with CSIP
Goal 4

In Progress

16. The district will recruit, develop and retain a high-quality, diverse staff that is representative of the student body.

In Progress

Strategies:

1. Recruiting and retaining staff
2. Establish the Diversity, Equity, and Inclusion department focusing on diversity, equity and inclusion

Resources Needed:

1. Retention stipend for returning staff of \$1,400 for full time and \$700 for part time staff
2. Funding Instructional Support Leaders, Building Support Specialists from federal Title I funds
3. Establish the Diversity, Equity, and Inclusion department focusing on diversity, equity and



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Financial and Operational Stewardship

17. All students will experience enhanced safety, security, wellness and learning through the completion of facilities, security and technological improvements enabled by financial stability.

In Progress

18. FFSD will be fiscally responsible by maintaining an appropriate annual fund balance.

In Progress

Strategies:

1. Implementing zero-based budgeting and Smarter School Spending best practices
2. Improving financial reporting and procedures to ensure fiscal responsibility
3. Implementing data dashboards across departments
4. Replace end of life and support student software

Resources Needed:

1. MUNIS ERP software training and support
2. Purchase Infinite Campus data analytics: \$62,000
3. Infinite Campus student software of approximately \$800,000 over 5 years



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Community Engagement and Communications

19. Demonstrate an integrated communications plan aligned to the FFSD Strategic Plan and MSIP 6.
Build communication efforts to achieve desired behaviors and outcomes.

In Progress

20. Strengthen community involvement with all stakeholders (e.g. parents, businesses, staff, students, local non-profits and government) through collaborative partnerships focused on the goals of the strategic plan.

In Progress

Strategies:

1. Determine various opportunities of gathering data and feedback from our community
2. Determine the support of the community on a 10-year facilities plan and tax increase bond issue

Resources Needed:

1. Thought Exchange
2. Community polling, tours and town halls at various buildings



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

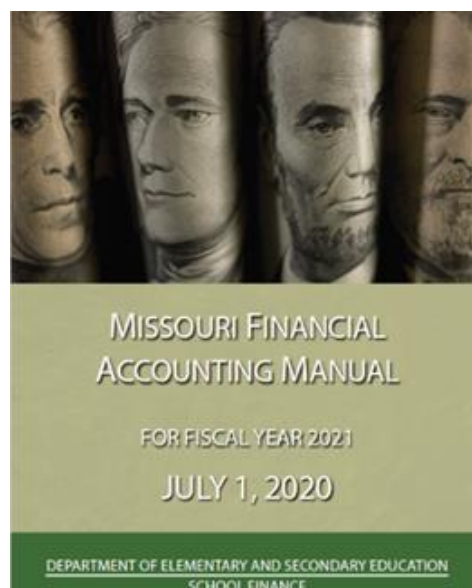
2023-24 ANNUAL BUDGET

Measurement Basis of Accounting

The District uses the cash basis of accounting for revenues and expenditures for budgeting purposes and for maintaining the general ledger during the fiscal year. Revenues are recognized when funds are received. Expenses are recognized when payments are made. The District chooses to use the modified cash basis of accounting to report its financial statements, in accordance with generally accepted accounting principles (GAAP). During the auditing process, the auditors work with the District to make the appropriate changes on the financial statements to correctly reflect the appropriate modified cash basis of accounting.

Reporting

The District is required to complete a financial report every year called the Annual Secretary of the Board Report (ASBR). The report is submitted to the Missouri Department of Elementary and Secondary Education (DESE), and is the District's year-end summary of its financials, required by statute (Section 162.821, RSMo). Presentation of District financial information in the ASBR is reported on a cash basis of accounting, whereas the District's audited financial reports are presented on a modified cash basis in accordance with generally accepted accounting principles (GAAP). The ASBR is required to be submitted by August 15 following the close of the fiscal year, which ends June 30. Data in the ASBR are used to create district profiles. These profiles allow financial results to be compared for benchmarking purposes, making the ASBR a useful financial tool for various organizations across the state.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Funds and Definitions

The District separates its monies based on requirements of the Missouri Department of Elementary and Secondary Education (DESE). The following funds are required by DESE: General (Incidental), Special Revenue (Teachers'), Capital Projects and Debt Service.

General (Incidental) Fund:

The fund used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue (Teachers') Fund:

The fund used to account for revenue sources legally restricted to expenditures for certified staff salaries and benefits, and tuition payments to other school districts.

Debt Service Fund:

The fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and paying agents' fees.

Capital Projects Fund:

The fund used to account for all facility acquisition, construction, lease purchase principal and interest payments, and all other capital outlay expenditures for buildings as well as district-wide projects.

In addition to the DESE required funds, there are several significant expense areas the District chooses to separate to make sure financial discipline is maintained and accounting standards are met. The District currently maintains the following separate funds.

Bond Proceeds Fund:

This sub-fund of the Capital Projects Fund is used to account for the District's capital outlay expenditures paid with proceeds from the sale of bonds.

Insurance Fund:

The fund used to account for revenue and expenditures related to the District's self-funded health and dental plans including COBRA/Retiree, Insurance Claims, Dental and Medical. Revenue is generated from premiums and investment income.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Student Activity Fund:

The fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations.

Other Fund Definitions

Governmental Funds:

The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Special Revenue (Teachers'), Debt Service, and Capital Projects Funds.

Operating Funds:

The classification of funds which includes the General (Incidental) and Special Revenue (Teachers') Funds.

Fiduciary/Enterprise Fund Types:

Used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Proprietary/Internal Service Funds:

The term used to include either enterprise or internal service funds. Enterprise funds account for ongoing organizations and activities, which are similar to those often found in the private sector. The measurement focus is based upon the determination of change in net assets. Internal service funds are established to account for services furnished by a department of the District to other departments on a cost reimbursement basis. The District's only proprietary fund is the Insurance Fund, including the Medical accounts.

Transfer From Other Funds:

Money received unconditionally from another fund without expectations of repayment. Such monies are revenues of the receiving fund, but not of the District as a whole.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Transfer To Other Funds:

Money paid unconditionally from a particular fund to another fund without expectation of repayment. Such monies are revenues to the receiving fund, but not of the District as a whole.

Fund Accounting

The District accounts for revenues and expenditures in nine funds:

Governmental Funds

- General (Incidental) Fund
- Special Revenue (Teacher's) Fund
- Debt Service Fund
- Capital Projects/Bond Fund

Proprietary/Internal Service Funds

- Self-Insured Medical Fund

Enterprise Funds

Student Activity/Trust Fund

- Student Activities Fund

Operating Funds

The General (Incidental), Special Revenue (Teachers') and Capital Projects Funds are the primary funds from which all operating expenditures are made. The District reports the General and Special Revenue Funds' activities as Operating Funds.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Summary of Significant Accounting Policies

Reporting Entity

Ferguson Reorganized School District R-2 (the District) was established under the statutes of the state of Missouri, is governed by an elected seven-member board as described in Section 162.092 RSMo of the public school laws of Missouri. The Board of Education is the basic level of government that financial accountability and control over all activities related to public school education in the District.

The financial statements of the District consist only of funds of the District. The District has no financial accountability for any other governmental entity, since no other entities are considered to be controlled or dependent on the District. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective board. In addition, the District is not aware of any entity which would exercise such oversight that would result in the District being considered a component unit of the entity.

Basis of Presentation

The District's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information. Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. For the year ended June 30, 2022, all of the District's activities are classified as governmental type.

- **Government-Wide Financial Statements**

The statement of net position presents the financial condition of the governmental activities of the District at year-end. The statement of activities presents a comparison between direct disbursements and program receipts for each program or function of the District's governmental activities. Direct disbursements are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program receipts include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Receipts which are not classified as program receipts are presented as general receipts of the District. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing or draws from the general receipts of the District.



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- **Fund Financial Statements**

The District uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District uses only the governmental category of funds. All the funds of the District are considered major due in part to an administrative directive from the Missouri Department of Elementary and Secondary Education.

- **Governmental Funds**

General (Incidental) Fund: Accounts for all transactions having to do with the operations of the school district's regular programs, except those required to be accounted for in another fund.

Special Revenue (Teachers) Fund: Accounts for revenue sources legally restricted for expenditures for salaries and benefits for teachers and tuition payments to other districts/charter schools, private schools, etc.

Debt Service Fund: Accounts for all transactions affecting the value of the unpaid principal of bond issues, value of cash on deposit in the fund, the value of any temporary investments, the amount of current interest and principal requirements of long-term debt and paying agent fees.

Capital Projects Fund: Accounts for all facility acquisition, construction and all other capital outlay expenditures.

- **Proprietary Fund Internal Service Fund:**

The Internal Service Fund accounts for premiums collected for the payment of claims associated with the District's self-insurance activities (primarily medical benefits). Disbursements consist primarily of claims paid for medical treatment and prescription drugs along with miscellaneous government fees, claims administration, and reinsurance fees.

Government-Wide Financial Statements

The District's policy is to prepare its government-wide financial statements on the cash basis of accounting, consequently, receipts are recognized when received rather than when earned, and disbursements and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred. Accordingly, the government-wide financial statements present the net position and activities of the District on a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP).



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Fund Financial Statements

The District's policy is to prepare its fund financial statements on the cash basis of accounting; consequently, receipts are recognized when received rather than when earned, and disbursements and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred. Accordingly, the fund financial statements present the financial position and results of operations of the funds on a comprehensive basis of accounting other than U.S. GAAP.

Classification of Revenue and Expenditures

The DESE adopted a system of accounting for the classification of revenue and expenditures based on generally accepted accounting principles. The DESE requires revenues and expenditures be classified by a combination of fund and object and expenses are classified by fund, object and function.

Revenue by Object

The revenue object code identifies the specific source of revenue, such as taxes, student activities or grants. It also identifies whether the revenue came from a federal, state, local or other source. The following is a list of object code numbers and the associated descriptions of the source of revenue.

5100-Local Revenue

- 5111 Current Taxes: Taxes on real and personal property within the District for the current year
- 5112 Delinquent Taxes: Real and personal property tax revenue from prior years
- 5113 School District Trust Fund: Revenue from Proposition C Sales Tax
- 5114 Financial Institution Tax: Taxes levied on the intangible assets of financial institutions
- 5115 M&M Surtax: Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses inventory tax
- 5116 In Lieu of Tax: Revenue received for property removed from the tax rolls
- 5121 Tuition from Individuals: Surcharge to individuals living outside of the District who pay tuition to attend District schools
- 5141 Earnings on Investments: Interest revenue received from investments
- 5142 Accrued Interest on Bonds Sold: Amounts received as accrued interest from the sale of bonds



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- 5143 Premium on Bonds Sold: An amount received when the sale of bonds is higher than the par value of the bonds
- 5151 Sales to Pupils – Reimbursable School Meals: Amounts received from pupils for the sale of meals served under the National School Lunch and Breakfast Programs
- 5165 Food Service Non-Program: Amounts received from the sale of extra milk, a la carte, snack bar, vending, banquets, etc.
- 5171 Admissions Student Activities: Amounts received from patrons and students for a school-sponsored activity
- 5172 Bookstore Sales: Amounts received from patrons and students from the operation of a bookstore or sale of supplies
- 5173 Student Organization Membership Dues and Fees: Amounts received from students for school organization membership dues and fees
- 5174 Revenue From Enterprise Activities: Revenue from vending machines, soft drink machines, miscellaneous district petty cash funds and so on, not related to the regular food service program
- 5179 Other Pupil Activity Income: All other revenue from pupil activities not listed above
- 5181 Community Services: Revenues from activities performed by the LEA as community services, not directly related to providing an education for pupils. Includes local dollars from parents for school age childcare and daycare.
- 5182 Preschool Tuition: Local dollars received for preschool students' tuition/scholarships
- 5191 Rentals: Revenue from rental of school facilities or other property owned by the school district
- 5192 Gifts / Donations: Amounts received from philanthropic or private organizations, individuals, or other sources for which no repayment or special service to the contributor is expected
- 5195 Prior Period Adjustment: Recovery of items previously expended in a prior fiscal year. This also includes prior year accounts payable adjustments after final liquidation and refunds of bond issuance costs.
- 5196 Net Receipts from Clearing Accounts: At the end of the accounting period, the excess of gross receipts over gross expenditures of revolving funds and clearing accounts under the jurisdiction and control of the board of education when such funds are available
- 5198 Miscellaneous Local Revenue: All other revenues from local sources not covered by the above local revenue codes



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5200-County Revenue

- 5211 Fines, Escheats, Overplus Etc.: Amounts received from the county school fund. All fines passing through the office of the county clerk or circuit clerk. Includes sheriff's sales and unclaimed tax surplus.
- 5221 State Assessed Railroad and Utility Taxes: Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state
- 5222 County Stock Insurance Fund: Proceeds of taxes paid by domestic insurance companies on premiums written per Section 148.330 (4), RSMo.

5300-State Revenue

- 5311 Basic Formula-State Monies: Amounts received from the State Foundation Formula. Excludes Classroom Trust Fund.
- 5312 Transportation: Revenue received for transporting children
- 5314 Early Childhood Special Education: Revenue received from the state to provide for early childhood special education programs
- 5319 Basic Formula-Classroom Trust Fund: Amounts received from the gaming portion of funding for the State Foundation Formula
- 5324 Educational Screening Program/ PAT: Revenue received for the early childhood screening and parent as teachers (PAT) programs
- 5332 Career Education: Amounts received from the state that represent reimbursement for career and technical education
- 5333 Food Service: Revenue from state for school lunch program
- 5369 Residential Placement/Excess Cost: Revenue received for children in residential placement through the Missouri Department of Mental Health or Division of Family Services
- 5372 State Emergency Management Agency (SEMA) funds: Amounts received from the state for the state match portion of a disaster assistance grant
- 5381 High Need Fund-Special Education: Reimbursement for expenditures made on behalf of students with disabilities when the current expenditure per pupil exceeds five times the District's average per pupil cost
- 5382 Missouri Preschool Program: Revenue received from the state for early childhood programs to prepare children for Kindergarten
- 5397 Other State Revenue: All other revenue from the state not covered by the above revenue codes

5400-Federal Revenue

- 5412 Medicaid: Reimbursement for Medicaid services provided by District staff members



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- 5422 ARP –Elementary and Secondary Schools Emergency Relief Fund (ESSER III): Amounts received through the Department of Elementary and Secondary Education funded from the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021.
- 5423 CARES – Elementary and Secondary School Emergency Relief Fund (ESSER II): Amounts received through DESE funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CCRSA)
- 5424 CARES – Elementary and Secondary School Emergency Relief Fund (ESSER): Amounts received through DESE funded from the Coronavirus Aid, Relief, and Economic Security Act
- 5425 CARES – Governor’s Emergency Education Relief Fund (GEER): Amounts received through the state funded from the Coronavirus Aid, Relief, and Economic Security Act
- 5426 CRRSA -Governor’s Emergency Education Relief Fund (GEER II): Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package.
- 5428 Coronavirus Relief Fund (OA CRF): Amounts received from the Office of Administration and paid by DESE funded from the CARES Act Fund, Coronavirus Relief Fund
- 5429 Emergency Worker Childcare Grant (CCDF): Amounts received through DESE for the Emergency Worker Childcare Grant
- 5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Education Act (IDEA) set-aside funds. These are not IDEA entitlement funds.
- 5441 IDEA Entitlement Funds, Part B IDEA: Entitlement amounts received through the Individuals with Disabilities Education Act (IDEA) grant for providing special education and related services to students with disabilities.
- 5442 Early Childhood Special Education (ECSE): Revenue received for ECSE programs
- 5445 School Lunch Program: Revenue received directly through DESE for the National School Lunch Program
- 5446 School Breakfast Program: Revenue received directly through DESE for the National School Breakfast Program
- 5448 After-School Snack Program: Amounts received through the state for the After School Snack Program.
- 5451 Title I - ESEA: Revenue received in support of Title I reading initiatives
- 5461 Title IV.A Student Support and Academic Enrichment: Amounts received through the state for improving students’ academic achievement by providing all students with



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access to a well-rounded education improving school conditions for student learning; and improving the use of technology and digital literacy of all students.

- 5462 Title III: Revenue received for English learners, including immigrant children
- 5463 Homeless Education: Revenue received through the state for supplementary services to improve the effectiveness of educating homeless children and youth
- 5465 Title II. A, ESEA: Revenue for professional development with the purpose of improving the teaching and learning of all students
- 5472 Childcare Development Fund Grant: Federal dollars received for development of care for early childhood or school age children
- 5473 CARES – School Lunch Program: Amounts received through DESE funded from the CARES Act Funds, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option
- 5474 CARES – School Breakfast Program: Amounts received through DESE funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option
- 5475 CARES – After-School Snack Program: Amounts received through DESE funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option
- 5476 CARES – Special Milk Program: Amounts received through DESE funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program
- 5497 Other Federal Revenue: All other federal revenue not covered by the above revenue codes

5600-Other Revenue

- 5611 Sale of Bonds: Amounts received as principal from the sale of bonds
- 5631 Net Insurance Recovery: Compensation or insurance recoveries for loss of school property above the cost of actual replacement or property not being replaced
- 5641 Sale of School Buses: Amounts received from the sale of school buses
- 5651 Sale of Property/Equipment/Supplies: Amounts received from the sale of equipment such as cafeteria or instructional equipment. Also includes amounts received from the sale of a building or land or a combination of both
- 5691 Temporary Direct Deposit Revenues: Amounts received from DESE representing the portion of state aid that is directly deposited into a designated trustee account for participation in the MOHEFA Direct Deposit Program
- 5692 Refunding Bonds: Proceeds for a refunding of a general obligation bond issue



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- 5811 Tuition from Other LEAs: Amounts received from other LEAs for the regular school term
- 5821 Area Career Center Fees from Other LEAs: Revenue received from other LEAs for area career center services
- 5831 Contracted Educational Services from Other LEAs: Revenue received as Local Tax Effort from other school districts for students receiving educational services from the District
- 5841 Transportation Amounts Received from other LEAs for Non-Disabled Transportation: Amounts received through an inter-district contract for transportation of another school district's non-disabled students

Other Revenues

Child Development Center

The Ferguson-Florissant School District operates two tuition based child development centers for children ages 2-4 years of age. Revenue is generated from families and staff who send their children to the centers. The centers operate year round.

Little Creek Nature Area

Little Creek Nature Area is a 97-acre outdoor educational facility owned and operated by the Ferguson-Florissant School District. Since 1974, teachers have provided ecology, environmental science, field biology and living history programs for district students. Revenue generated for Little Creek comes from grants that are written to enhance the nature area.

Challenger Learning Center

The Challenger Learning Center-St. Louis is dedicated to inspiring future generations of innovators through space mission simulations and other STEM education programs. It is part of a worldwide network of over 40 Centers founded by the families of the astronauts tragically lost during the 1986 Challenger space shuttle mission. Revenue is generated through tuition-based missions and programs, corporate sponsorships, summer camps, gift shop sales and grants written to enhance the programming.



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Transportation Reimbursement

The district provides bus transportation for students who live a mile or more away from the school. Parents may opt to pay for bus transportation if they live less than a mile from the school.

Head Start Program

The Early Education program offers five full days of preschool classes for 3- and 4-year-olds that is available through a partnership with Head Start. Families receive PAT personal visits. Head Start eligibility is necessary and tuition is required.

In order to be eligible for this program there are three requirements that must be met:

- You have to reside within the Ferguson-Florissant School District
- Meet the income eligibility guidelines
- To qualify, families must make either the eligible income amount or lower according to their household size. If you receive some form of public assistance (TANF-Cash or Child Care Subsidy) or (SSI Income) and make over this amount, or have a special situation, please call to see if you qualify.

Earth Dance

We do not receive revenue from Earth Dance. In the past we had a grant through the Missouri Foundation for Health for a Farm To School Program with Innovation and EarthDance, but this grant is now complete.

Music Rental

The district provides an opportunity for students to rent instruments to use for band and orchestra classes.

Student Activity Funds

Individual schools collect revenue for the various clubs, organizations and athletic events throughout the school year. These funds are used to support the various activities.

Other Revenue

The District collects miscellaneous funds from various sources that are not tied to a particular expenditure or program. Examples include checks received from staff for jury duty, payments from municipalities for use of easement, miscellaneous donations, etc.



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Expenditures by Function

The expenditure function code describes the action, purpose or program for which activities are performed. The DESE requires the District to report by functions based on five main categories: Instruction, Support Services, Community Services, Facilities Acquisition and Construction and Debt. These functions are further classified into sub-functions based on schools, programs, services and areas of responsibilities.

1000-1999 Instruction

Activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in another learning situation. Activities of aides or assistants are included in this function when they assist in the instructional process.

2000-2999 Support Services

Services which provide administrative, guidance, health and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction.

3000-3999 Community Services

Activities that do not directly relate to providing education of pupils in the District. These include services provided by the District for the whole or segments of the community.

4000-4999 Facilities Acquisition and Construction Services

Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings, additions to buildings, initial installation of service systems, extension of service systems, and any other project meant to improve a site.

5000-5999 Short and Long-Term Debt

Activities servicing the debt of the District.



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Expenditures by Object

The expenditure object code identifies the service or commodity obtained. Listed below are the major expenditure object categories.

6100-6199 Salaries

Amounts paid to employees of the District who are considered to be in a position of permanent or temporary employment, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District.

6200-6299 Benefit

Amounts paid by the District for benefits on behalf of the employees. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not made directly to the employee, they are considered part of the cost of employment.

6300-6399 Purchased Services

Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

6400-6499 Supplies

Amounts paid for material items of an expendable nature that are consumed, deteriorate in use, or lose separate identity through fabrication or incorporation into different or more complex units or substances.

6500-6599 Capital Outlay

Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings and equipment.

6600-6699 Short and Long-Term Debt

Expenditures for the retirement of debt, the payment of interest on debt and the payment of fees.



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The Budget Development Process

Budget Overview

The mission of the Ferguson-Florissant School District is to provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships. The District, through the budget process, focuses its resources in the most efficient and effective manner to support its mission. The annual budget creates a detailed analysis of the District's revenues and expenses and allows the administration to direct its financial resources in a manner that best supports student achievement.

The budget process is separated into four segments: planning, preparation, adoption, and implementation.

Planning for the District's annual budget begins with a review of the District's strategic direction. The Strategic Plan addresses every aspect of District operations.

Principals and other budget managers are provided with information per the Budget Planning Manual to assist them in developing their budgets. Budget managers are encouraged to submit their annual budget requests and tie these requests to their School Improvement Plans, which in turn helps tie the school budgets to student achievement. The Assistant Superintendent for Business Services/CFO, Director of Finance, Director of Federal Programs, and Senior Accountant meet with every budget manager to review their budget requests. The requests are refined through these meetings and through subsequent review with the District Leadership and Superintendent. Increases in budget allocations are only approved when the principal or department head can demonstrate how the increased expenditure helps move the District toward fulfilling its mission and achieving the Board's adopted goals.

Budget workshops are held with the Board of Education to discuss the FY2023-24 annual budget. In these workshops, the Board is presented with the current budget assumptions and projections and may provide additional direction to the administration regarding budget priorities. Staff members and the community also have an opportunity to learn about the budget through this workshop. This budget document is then submitted to the Board of Education for its adoption prior to June 30, in compliance with state statutes.

The focus will now shift to implementation of the FY2023-24 annual budget. Budget managers will be asked to carefully manage their budget allocations throughout the upcoming fiscal year. It will be their responsibility to implement the plans laid out through the budget development process and funded through adoption of the FY24 annual budget.



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The school budget is an instrument that provides a clear financial policy for the direction of business operations of the District. It provides a detailed outline of the probable expenditures and the anticipated receipts during a specified period of time. The budget is one of the most important legal documents of a school district. It is not a static document but rather a working document that changes based on approved budget amendments throughout the year as actual financial data changes.

Meritorious Budget Award

School districts that apply for the Meritorious Budget Award (MBA) or the *Pathway* to the MBA understand the importance of presenting an accessible and accurate budget to build trust and clear communication with stakeholders. The District will be working toward this goal of budget presentation.



McCluer North Teacher Featured on KSDK

When you talk to McCluer North science teacher Mr. Montoya Gregory, you can tell how much he loves his students! Check out this story from KSDK News about how his passion for teaching science extends beyond the classroom.



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Budget Planning

The planning process begins in the fall of the prior school year. A calendar is developed to outline the main activities and deadlines during the budget process. The calendar is used to gauge the District's progress toward adopting a budget for the next fiscal year.

Budget Calendar

Date	Description
September	Review Strategic Plan and CSIP goals progress. Facilities Strategic Planning review.
November	Review Enrollment projections by building and grade.
December	Budget planning manual updated and budget workbooks are created for buildings and departments.
January	Buildings and departments work with their staff to develop their budgets. Budget workbooks will be reviewed during budget meetings.
February	Budget workbooks will be reviewed during budget meetings. Board approves the staffing levels for the next fiscal year.
March - April	The Finance Department prepares the initial budget document for review. Work session with Board of Education to review initial budget.
May	Work sessions are held regarding budget as needed.
June	Budget is presented for first reading at the first BOE meeting. The Budget is adopted by the Board of Education at second BOE meeting prior to June 30 as required by State Statute.



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Budget Preparation

Preparation of the annual budget begins in the middle of December as the District administration prepares the necessary budget workbooks for the budget owners within the District. A budget planning manual is given to everyone to assist with completion of their budget requests; additional direction is provided as necessary regarding any updated information on the budget process. Budget owners are encouraged to provide detailed information on budget requests, update their needs assessment as required for federal funding, and align their budget requests with their School Improvement Plans and Goals.

In February and March, the Assistant Superintendent for Business Services/CFO, Director of Finance and Senior Accountant meet with each budget owner on their proposed budgets, clarifying any questions concerning items entered into the budget workbook. Enrollment and staffing meetings are also taking place at this time. All of this data assists in finalizing the preliminary budget.

The budget provides a plan for accomplishing the District's budgetary goals of providing a rigorous curriculum and attaining high levels of student achievement while maintaining a fund balance within District policy.

Budget Adoption

A study session on the preliminary budget is ideally held in May with the Board of Education. The Board reviews the budget and receives answers to questions regarding the budget. The Board may request modifications of the preliminary budget during these meetings or at any time prior to adopting the budget. Final adoption occurs prior to June 30, as required by Missouri Statutes.

Budget Implementation

Upon approval of the budget, the Finance Department loads the new budget into the financial software system so the budget is available to use during the next fiscal year.

Smarter School Spending

With the District's focus on Equity and Access for All, the budget work naturally aligns with the best practice framework of Smarter School Spending, a Government Finance Officers' Association approach to school budgeting. The Smarter School Spending framework provides guidelines centered on a comprehensive budget process framework focused on academic and finance collaboration to align limited resources with desired student outcomes.



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The budgeting process is a strategic activity to align scarce resources with student achievement and to succeed it must feature a partnership between the finance/budget officer and academic officer, under the leadership of the superintendent. The finance/budget officer “owns” the budget process, but the academic officer is responsible for ensuring a clear student performance strategy. The superintendent guides the participants in the budget process through the hard choices between competing potential uses of resources. Working together, the finance officer, academic officer and superintendent will be able to translate a coherent instructional strategy in to dollars.

A robust budget process should engage and communicate with stakeholders, along with prioritizing goals, allocating resources, and tracking progress. The budget process is a plan, a tool for transparency, and a structure for ensuring accountability.



Smarter School Spending major steps/phases:

- Plan and Prepare
- Set Instructional priorities
- Pay for Priorities
- Implement Plan
- Ensure Sustainability



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Budget Management Process

Throughout the fiscal year, communication between the Finance Department and the various budget owners is maintained to assure budget discipline. The budget process is a forward look into the next fiscal year.

The Finance Department plans to provide a monthly report to the Board of Education comparing actual financial performance against the budgeted amount. Analyzing this data becomes more frequent as the year progresses. Line item by line item analysis is common by the end of the fiscal year to ensure budget discipline.

Budgetary Goals

The FY24 Preliminary Budget shows a surplus of \$658,801 in the operating funds. Although the FY24 budget has a slight surplus, there are many variables that can still impact the ultimate surplus/deficit. The District continues to be conservative in its revenue and expenditure estimates; however, the post-pandemic dynamic relating to the staffing shortage has caused a heightened awareness for the Ferguson-Florissant School District.

The District continues to respond to the COVID-19 pandemic and adapt its learning environment accordingly. The pandemic brought virtual instruction into the forefront. Most of the virtual instruction will occur through a contracted service such as LAUNCH. LAUNCH is a purpose-driven virtual course access program designed to serve Missouri students. LAUNCH is based in Springfield Public Schools and partners with school districts statewide to offer students access to its virtual courses. All LAUNCH courses are built by curriculum specialists, teachers and digital developers and are aligned to Missouri Learning Standards. Each LAUNCH course is taught by a highly qualified Missouri educator. However, the Ferguson-Florissant School District sees the need to provide its own highly robust, virtual school option in the best interest of students and staff.

The District reviews each annual budget and the projected increase or decrease throughout the year as it relates to its fund balance to ensure that the District's fund balance does not go below the target percentage. The District is revising its policies and will be establishing a fund balance policy.

The District continues to evaluate the highest and best use of ESSER, GEER, CRF and ARP funds that have been made available to school districts through the CARES Act stimulus efforts. Based on the District's census and overall poverty indicators, these federal funds continue to be a significant part of the budget for now. The District is continuously aware that these COVID funding sources will go away and will not be able to be relied upon for future funding of initiatives.



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With ARP ESSER III funds ending in September 2024, the District will need to strategize how initiatives in this FY24 budget will either be included or not in future budgets.

Budget Considerations

The Business Services Department staff tried to accommodate all budget requests while weighing the fiscal constraints created by a limited revenue stream. The following items were relevant to the process of meeting the District's vision of helping every student graduate with college and career readiness skills.

The budget is focused on implementing the Board of Education plan to ensuring fiscal stability.

The budget reflects an average 5.07% salary increases for certified staff and 4% for support and professional staff based on negotiated agreements with the District's employee bargaining unit.

The District continues to evaluate and update its efforts to provide a rigorous curriculum for its students focusing on English Language Arts with an emphasis in phonics.

The budget includes funding for support operations, such as the contracted Food and Nutrition Services operations and the District-operated student transportation system.

The budget includes capital expenditures to address planned facility renovations and improvements, as well as major capital projects funded through Proposition S.



Stay Informed & Connected

As we prepare to send out important information at the end of the school year, make sure you stay informed by updating your contact information in the Parent Portal today.

We are preparing to send important surveys and other district communication, and we don't want you to miss out on receiving the information, especially during the summer.



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Capital Projects Development Process

The Ferguson Florissant School District's facilities include seven primary schools (PK-2), six intermediate schools (3-5), two sixth grade centers, three middle schools, three comprehensive high schools, one innovation school, one alternative education school, two Child Development Centers within other buildings and one welcome/student service center. The District also has the Little Creek Nature Area, Challenger Learning Center, an administration building and the Transportation Office. These 27 sites include over 1.9 million square feet of building space under roof, with miles of plumbing and wiring, and hundreds of mechanical systems. The average building in the District is 66 years old; the newest building is 20 years old and the oldest building is 143 years old. Central Intermediate School was built in 1880 and is the oldest continually operating school building west of the Mississippi.

The District believes that carefully determined building improvements are essential to controlling future capital expenses. The District is currently working to complete a 10 year Comprehensive Facilities Long Range Plan. The Long Range Plan outlines the major capital projects that will need to be completed over the next 10 years. This comprehensive long range plan will be based on a detailed assessment of all District buildings/campuses. With the increase costs in materials and labor shortages, the District's Facilities staff continually reviews projects and sets priorities for each fiscal year based on the needs of each building/location and financial resources available.

The process of identifying minor capital projects is ongoing with the Assistant Superintendent and the Director of Operations and Maintenance in collaboration with the Superintendent, continually assessing and reassessing needs of each building. These administrators are responsible for prioritizing needs for the entire District. The highest priority needs are included in the capital projects budget each year. The operating budget does take priority over the capital budget because the operating budget includes expenses directly related to educating students.



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Planned Capital Expenditure List for FY2023-24

1. Equipment & Other Capital Outlay Replacement.....	\$3,323,775
a. Grounds/Custodial Equipment.....	\$100,000
b. Vehicles.....	\$370,000
c. Buses.....	\$2,000,000
d. Security Equipment	\$10,000
e. Lighting Lease Payment.....	\$175,000
f. Copier Lease	\$95,000
g. Certificate of Participation Payment.....	\$373,475
h. Audio Visual.....	\$25,000
i. Furniture	\$100,000
j. Food Service.....	\$50,000
k. MTSS.....	\$18,800
l. Student Services.....	\$6,500
 2. Infrastructure & Building Syst.....	 \$ 4,430,000
a. MEP	\$3,800,000
b. Roofing	\$50,000
c. Flooring	\$300,000
d. Security Systems	\$75,000
e. Safety Systems.....	\$125,000
f. ADA Improvements.....	\$ 80,000
 3. Site Improvements.....	 \$500,000
a. Paving.....	\$ 300,000
b. Misc. Site Improvements.....	\$200,000
 4. Technology Services	 \$968,908
 5. Emergency Purchases	 \$200,000
 TOTAL CAPITAL BUDGET.....	 \$9,422,683

Construction Timelines:

The dates of the major capital projects scheduled for FY24 and their timelines are for the entire school year from August 2023 through June 2024. Many of these projects will happen during breaks when the schools are closed so that companies can get in and out without impeding instruction.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Significant Changes in Budgeting

ESSA

The District continues to comply with the requirements of the Every Student Succeeds Act (ESSA) and to fulfill the federal requirements created in Regulation 200.35, per-pupil expenditures. The Missouri Department of Elementary and Secondary Education (DESE) required additional elements to be reported by districts and charter schools starting in FY19 and subsequent years. The District has made significant changes to its general ledger accounting structure to accommodate these new requirements. This has also led to adjusting our budget process to include more detailed building-level expenditure reporting.



Federal Regulation 200.35 regarding per-pupil expenditures states: “A State must develop a single statewide procedure to calculate LEA current expenditures per pupil and a single statewide procedure to calculate school-level current expenditures per pupil. Expenditures include administration, instruction, instructional support, student support services, pupil transportation services, operation and maintenance of plant, fixed charges, preschool and net expenditures to cover deficits for food services and student body activities not including expenditures for community services, capital outlay, and debt service.”

COVID-19

The District is continuing to face budgeting challenges due to impacts from the COVID-19/Coronavirus pandemic. From staff shortages to supply chain issues, the District continues to work to meet the challenges posed by COVID. As additional federal funding becomes available, as a result of the issues surrounding the pandemic, the District will work to strategically determine where and how to best use these federal funds.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

District Policies and Regulations

Budget

6011 BUDGET ESTIMATE

Prior to April 1 of each year, the Superintendent shall submit to the Board of Education an estimated budget for the ensuing fiscal year. The budget estimate shall contain estimated receipts by source and fund and estimated disbursements by purpose and fund. The budget estimate shall also show the amount of anticipated tax revenue to be raised by the tax rate currently levied for each fund. The Board shall make such modifications of the budget estimate as may be required for the efficient planning and operation of the District.

6012 TAX RATE HEARING

At a regularly scheduled Board meeting in September, the Board shall hold a hearing on the proposed District tax rates for the current year. Notice of the hearing shall be published or posted seven days in advance. At such hearing, the Board shall provide information about the District's assessed valuation in real, personal, and other tangible property for the current year and the amount of anticipated revenue to be produced by the proposed tax rate in each fund. The Board shall neither adopt nor certify with the County Assessor's Office the District's tax rates by fund until such public hearing has been held. After the public hearing on the proposed tax rates and prior to October 1 each year, the Superintendent shall prepare and submit to the Board the Estimate of Required Local Taxes showing the amount of money to be raised by taxation during the current budget year and the tax rate required to produce that amount, specifying by funds the amount and rate necessary to sustain the District for the current year. After making such modifications as deemed necessary, the Board shall adopt the Estimate and certify it with the County Assessor's Office prior to October 1, thereby establishing the tax rate officially allocated to each fund. Revised 10/12

6013 ANNUAL BUDGET

It is the Board's responsibility to secure adequate funds to conduct a quality program of education in the District. The annual school budget is the Board's plan for allocating the available financial resources into an explicit expenditure plan to sustain and improve the educational function of the District. It is a legal document describing the programs to be conducted during the fiscal year and is the basis for the establishment of tax rates for the District. Prior to July 1, the Superintendent shall submit to the Board a proposed annual budget. The Board will conduct at least one public hearing in regard to the proposed budget. The proposed budget shall present a complete financial plan for the current budget year and shall include the following information:

1. A budget message describing the important features of the budget.
2. Estimated revenues to be received from all sources for the budget year, itemized by fund and source, with a comparison of revenues for the two previous years.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

3. Proposed expenditures for the budget year, itemized by fund and purpose, with a comparison of expenditures for the two previous years.
4. The expenditures required for the scheduled payment of interest and principal on the bonded indebtedness of the District.
5. A budget summary describing estimated cash balances by fund at the start of the budget year, estimated receipts, proposed expenditures, and estimated balances by fund at the close of the budget year.

The budget shall be based on the educational needs and financial ability of the District as cooperatively identified by the Superintendent and staff, the Board, and the school community. As such, the annual school budgeting process is an important function of District operations and serves to improve communications within the District organization and with the residents of the community.

The Board after making such modifications as deemed necessary, shall adopt the proposed budget as the official budget for the District. Refer to VOLTS - Appendix R - AL-8 and ER-7

6014 BUDGET AMENDMENT

The annual budget adopted by the Board of Education shall be considered a controlled spending plan for the ensuing year which authorizes the Superintendent to make expenditure commitments in accordance with the policies of the Board of Education and state law. At the time of its adoption by the Board of Education, the annual budget shall be based on the best available information concerning the expenditure requirements of the District and the availability of funds. If changes in the spending plans of the District increase the total expenditures in any fund over the expenditures previously authorized by the Board of Education for that fund, the Superintendent shall submit to the Board of Education a budget amendment describing the increase in expenditures in detail and setting forth the facts and reasons making the increase necessary. The budget amendment, if adopted by the Board of Education, shall become part of the official budget for the District.

6015 FUND TRANSFERS

Missouri law permits the School District to make certain inter-fund transfer(s) under certain circumstances. The transfers may take place in any given year (regardless of the amount of transfer) IF: a. a majority of the board members in office passes a resolution approving the amount of the transfer (recorded in the board minutes); b. the resolution identifies the specific capital projects to be funded by the transferred funds (recorded in the board minutes) (GTB/Line 1 transfer); and c. the resolution identifies the estimated expenditure date or dates (recorded in board minutes) (GTB/Line 1 transfer). However, applicable law and the School District's Policies and Procedures authorize the Superintendent to decide, in his or her sole discretion, to forego recommending such transfer(s) so long as doing so does not violate Mo. Rev. Stat. Chapter 67. Approved 08/04



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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6016 FUND BALANCE AND RESERVE POLICY

Definitions:

Fund Balance - the difference between assets and liabilities in a Governmental Fund.

Non-spendable Fund Balance - the portion of a Governmental Fund's net assets that are not available to be spent, either short term or long term, in either form or through legal restrictions.

Restricted Fund Balance - the portion of a Governmental Fund's net assets that are subject to external enforceable legal restrictions.

Committed Fund Balance - the portion of a Governmental Fund's net assets with self-imposed constraints or limitations that have been placed at the highest level of decision making (for cash flow purposes, see Policy A below).

Assigned Fund Balance - the portion of a Governmental Fund's net assets to denote an intended use of resources (for debt service purposes, see Policy B below).

Unassigned Fund Balance - available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. designations).

Note: In non-governmental funds, management may decide to "assign" funds for a specific purpose. This will be done as an internal budgeting procedure rather than as a formal accounting entry.

Policy

A. It is the policy of the Ferguson-Florissant School District to maintain a committed fund balance in the General Fund to fund operations. ("Cash Flow Commitment"). The Cash Flow Commitment in the General Fund is adjusted annually with the adoption of the annual budget

B. It is also the policy of the Ferguson-Florissant School District to assign a portion of Fund Balance in the amount of debt service payments for governmental debt for the following year. These funds may be assigned in either the General Fund or the Debt Service Fund. ("Debt Service Assignment").

C. The annual budget (appropriation) will include a contribution to (or drawdown from) Cash Flow Commitment and Debt Service Assignment to assure compliance with this policy. The levels of other required restrictions, commitments and assignments will fluctuate depending on activity.

D. Unassigned year-end fund balances shall remain in the fund of origin.

E. This policy may be amended from time to time according to the wishes of the Ferguson-Florissant School District Board of Education.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

- F. The District will spend the most restricted dollars before less restricted, in the following order:
- 1) Nonspendable (if funds become spendable),
 - 2) Restricted,
 - 3) Committed,
 - 4) Assigned,
 - 5) Unassigned.

G. The superintendent or his/her designee will determine if a portion of fund balance should be assigned.

Revenue

6021 TAXING AND BORROWING AUTHORITY/LIMITATIONS

After the public hearing on the proposed tax rates and prior to October 1 each year, the Superintendent shall prepare and submit to the Board of Education the Estimate of Required Local Taxes showing the amount of money to be raised by taxation during the ensuing budget year and the tax rate required to produce that amount, specifying by funds the amount and rate necessary to sustain the schools of the District for the ensuing year. The Board of Education, after making such modifications as deemed necessary, shall adopt the Estimate and certify it with the County Assessor's Office prior to October 1, thereby establishing the tax rate officially allocated to each fund.

Bonded Indebtedness

The Board may authorize the sale of bonds by adoption of a resolution. Bonds will be issued in accordance with law and compliance procedures implemented by the district. The Board may borrow money and issue bonds for:

1. Purchasing schoolhouse sites and other land for school purposes.
2. Erecting or furnishing schoolhouses or library buildings.
3. Building additions to or repairing old buildings.
4. Purchasing school buses and other transportation equipment.
5. Paying off and discharging assessments made by counties, cities, towns and villages, or other political subdivisions or public corporations of the state against the district.

Funds raised through the sale of bonds may be used only for the purposes set forth in the election that authorized the sale of bonds.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

The following points of state law shall govern the Board's issuance of bonds:

1. A four-sevenths vote is required before the issuance of bonds if the issue is submitted at a municipal election or at the general or primary election held in even-numbered years. At all other elections, a two-thirds vote is required.
2. The Board of Education has a limit of bonded indebtedness of 15 percent of the value of taxable tangible property as shown by the last completed assessment for state and county purposes.
3. Bonds shall be issued in denominations of \$1,000 or in any multiples of \$1,000.
4. The bonds, in whole or in part, shall not run for more than 20 years from the date they were issued.
5. The revenues from taxes levied for the purpose of satisfying bonded indebtedness obligations, both principal and interest, shall be recorded in the debt service fund.

6022 STATE AID

At times established by state law during the budget year, the Superintendent shall prepare and submit to the Board of Education the applications necessary to secure the District's State Aid entitlement and other State funds for which the District is eligible. Each application submitted to the Board of Education shall contain detailed information concerning the exact nature and purpose of the funds being requested. Upon approving the applications, the Board of Education shall authorize the necessary signatures and the Superintendent shall submit the applications to the proper State agencies.

6023 FEDERAL FUNDS

At the appropriate times during the budget year, the Superintendent shall prepare and submit to the Board of Education applications for financial assistance regularly available to the District from the federal government. Upon approving the applications, the Board of Education shall authorize the necessary signatures and the Superintendent shall submit the applications to the appropriate federal agencies. The Superintendent is designated as the authorized representative of the school district in connection with submitting applications for federal financial assistance and in administering all federally-funded programs.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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6024 SPECIAL FUNDS

The Superintendent is authorized by the Board of Education to seek sources of funding from governmental agencies, charitable foundations, and sources other than those normally available to the District. The Superintendent shall submit applications for such funding to the Board of Education describing in detail the source of the funds requested and the exact purpose for which the funds shall be used. The Superintendent, upon approval by the Board of Education, shall be authorized to submit the application to the appropriate agency and to act as representative of the District in connection with the Administration of specially funded programs.

Depositories

6031 DEPOSITORY AGREEMENTS

The Board of Education shall enter into depository agreements with all banking institutions holding District funds on deposit. Depository agreements between the Board of Education and banking institutions shall be entered into for the term of one year and shall be subject to annual renewal.

6032 SECURITY ON DISTRICT DEPOSITS

Banking institutions having District funds on deposit shall provide security on the deposit in the amount and kind specified by state law. Banking institutions shall post securities on District deposits with their respective correspondent banks for safekeeping. The correspondent bank, acting as trustee, shall file with the Treasurer of the Board of Education safekeeping receipts describing the amount and kind of securities being held in trust.

6033 INVESTMENT OF FUNDS

The Superintendent is authorized by the Board of Education to invest surplus District funds as specified by state law. Such investments may be in certificates of deposit, repurchase agreements, bonds of the State of Missouri or the United States, and in short term obligations of the United States. Investments in certificates of deposit or repurchase agreements shall be made on the basis of competitive bidding and shall be secured in the same manner as regular District deposits. Interest accruing from such investments shall be credited to the fund from which the money is derived.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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6034 CASH DEPOSITS

All money collected for any purpose will be submitted to the administrator in charge or designated representative who will provide for its proper deposit as established by the District.
Section Four: Financial Reports

6041 MONTHLY FINANCIAL REPORTS

At each regularly scheduled meeting of the Board, the Superintendent shall submit a report showing a year-to-date summary of the District's finances for the current budget year. This report shall include year-to-date budgeted expenditures and receipts categorized by fund, compared with actual year-to-date expenditures and receipts by fund.

6042 EXPENDITURE REPORTS

At each regularly scheduled meeting of the Board, the Superintendent shall submit for the Board's approval a detailed listing of disbursements for the month. A list of disbursements that consists of a check register identifying the amount and number of the check, the name of the person or company to whom the check is written, the number of the purchase order that initiated the transaction, and the account name to which the transaction is charged shall be available.

The Superintendent shall also submit to the Board at each regularly scheduled meeting a detailed summary of all payroll expenditures for the previous month. A separate monthly summary shall be submitted for each payroll issued and shall include both the gross and net amounts of the payroll and a summary of itemized deductions. The board must approve all bills paid.

6043 ANNUAL AUDIT

At the close of each budget year, the Superintendent shall submit to the Board of Education an audit of the accounts of the District prepared by an independent firm of certified public accountants. The audit shall be conducted in accordance with generally accepted accounting standards and shall include all funds over which the Board of Education has direct control.

6044 SECRETARY'S ANNUAL REPORT

At a regularly scheduled Board meeting, prior to August 15, the Superintendent shall submit to the Board the Annual Report of the Board Secretary showing in detail all receipts for the previous year by source and fund and all expenditures by fund and purpose. The Secretary's Annual Report shall also show the cash balances by fund at the close of the previous budget year. Upon approval by the Board, the Superintendent shall be authorized to submit the Secretary's Annual Report to the appropriate State and County agencies.



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6045 FINANCIAL REPORTS PUBLISHED ANNUALLY

At the regularly scheduled Board meeting in August, the Superintendent shall submit to the Board a financial statement showing all receipts the previous budget year, categorized by source, and all expenditures described by purpose. The financial statement shall also show the present indebtedness of the District and the rate of taxation for all purposes for the previous year and the current year. Upon approval by the Board, the statement shall be signed by the Board's President, Secretary, and Treasurer and the Superintendent shall publish the statement in a newspaper of local circulation.

6046 RETENTION OF OFFICIAL RECORDS

The official records of the District shall be maintained in accordance with state law and the procedures set forth in the Missouri Public Schools Records Manual. Permanent records shall be classified and labeled for identification, filed appropriately, and stored in a manner which assures their maximum safety. Such records may be maintained in their original form, electronically (digitally) preserved, or placed on microfilm. Temporary or nonessential records shall be retained for the length of time prescribed by the Records Manual and may then be destroyed in the appropriate manner. The Superintendent is authorized to retain temporary or nonessential records beyond the prescribed length of time when such records are considered useful to the operation of the District.



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Internal Controls

In 1992, the Committee of Sponsoring Organizations (COSO) of the National Commission on Fraudulent Financial Reporting published a document called Internal Control – Integrated Framework, which defined internal control as “a process, effected by an entity’s board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives”. According to COSO, the three primary objectives of an internal control system are to ensure:

1. Effectiveness and efficiency of operations.
2. Accurate financial reporting.
3. Compliance with laws and regulations.

Internal control is a management process to assist a school district in achieving the educational objectives adopted by the school board. This management control system should include procedures and policies to help ensure resources are guarded against waste, loss and misuse; that reliable data is obtained, maintained, and fairly disclosed in financial statements and other reports; and resource use is consistent with laws, regulations, and policies.

Everyone in the District has some role to play in the organization’s internal control system.

Superintendent. The Superintendent has the ultimate responsibility and “ownership” of the internal control system since they are viewed as the person responsible for the daily operations of a school district. The individual in this role sets the tone at the top that affects the integrity and ethics and other factors that create the positive control environment needed for the internal control system to thrive. Aside from setting the tone at the top, much of the day-to-day operation of the control system is delegated to other senior managers in the district, under the leadership of the Superintendent.

Chief Financial Officer (CFO). Much of the internal control structure flows through the accounting and finance area of the District under the leadership of the CFO, particularly controls over financial reporting. The CFO should be able to convey the completeness, accuracy, validity, and maintenance of the system of internal control over financial reporting since all three of the COSO primary objectives fall mostly under the CFO’s purview.

Director of Finance. Serving as the District’s internal auditor, much of the basics of the control system come under the domain of this position. It is key that the Director of Finance understands the need for the internal control system, is committed to the system, and communicates the importance of the system to all people in the accounting organization. Further, the Director of Finance must demonstrate respect for the system through his or her actions. It is beneficial to have a degreed accountant or Certified Public Accountant in this position due to the fact that it adds due



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diligence, credibility, and ethical decision-making to the importance of adhering to the internal control system.

Senior Accountant. Many of the segregation of duties falls under the purview of this position since it is primarily responsible for providing supervision and management of the accounting functions including maintaining general accounting procedures and reporting monthly and annual District financial results in compliance with the Missouri Department of Elementary and Secondary Education financial regulations and Board of Education policies. This position also helps perform financial and budget analyses and investigates and resolves issues.

Board of Education. A strong, active board is necessary. This is particularly important when the organization is controlled by an executive or management team with tight reins over the organization and the people within the organization. The board should recognize that its scope of oversight of the internal control system applies to all the three major areas of control: over operations, over compliance with laws and regulations, and over financial reporting.

All other personnel. The internal control system is only as effective as the employees throughout the District who must comply with it. Employees throughout the organization should understand their role in internal control and the importance of supporting the system through their own actions and encouraging respect of the system by their colleagues throughout the District.

Financial Section

2023-24 Budget

Provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.





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2023-24 ANNUAL BUDGET

Budgetary Goals

The FY24 Preliminary Budget shows a surplus of \$658,801 in the operating funds. Although the FY24 budget has a slight surplus, there are many variables that can still impact the ultimate surplus/deficit. The District continues to be conservative in its revenue and expenditure estimates; however, the post-pandemic dynamic relating to the staffing shortage has caused a heightened awareness for the Ferguson-Florissant School District.

The District continues to respond to the COVID-19 pandemic and adapt its learning environment accordingly. The pandemic brought virtual instruction into the forefront. Most of the virtual instruction will occur through a contracted service such as LAUNCH. LAUNCH is a purpose-driven virtual course access program designed to serve Missouri students. LAUNCH is based in Springfield Public Schools and partners with school districts statewide to offer students access to its virtual courses. All LAUNCH courses are built by curriculum specialists, teachers and digital developers and are aligned to Missouri Learning Standards. Each LAUNCH course is taught by a highly qualified Missouri educator. However, the Ferguson-Florissant School District sees the need to provide its own highly robust, virtual school option in the best interest of students and staff.

The District reviews each annual budget and the projected increase or decrease throughout the year as it relates to its fund balance to ensure that the District's fund balance does not go below the target percentage. The District is revising its policies and will be establishing a fund balance policy.

The District continues to evaluate the highest and best use of ESSER, GEER, CRF and ARP funds that have been made available to school districts through the CARES Act stimulus efforts. Based on the District's census and overall poverty indicators, these federal funds continue to be a significant part of the budget for now. The District is continuously aware that these COVID funding sources will go away and will not be able to be relied upon for future funding of initiatives. With ARP ESSER III funds ending in September 2024, the District will need to strategize how initiatives in this FY24 budget will either be included or not in future budgets.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Revenue and Expenditure Trends and Projections

The District's finances are impacted by national and state economic trends. The FY24 budget continues to be impacted by the COVID-19 (Coronavirus) pandemic. The District has taken a conservative approach to the FY24 revenue budget assumptions. The District strives to have approximately 20+% fund balances in order to cash flow the District from July 1 to December 15; the District begins receiving its property tax revenues in mid-December. The Administration is committed to balancing the budget through careful management of expenditures.

The Missouri General Assembly finalized the State's FY2024 budget. The final version of the state budget will include:

- Full funding of the formula utilizing a \$6,375 State Adequacy Target
- Full funding of the state's portion of transportation (75% of allowable costs)
- \$81 million for expanded Pre-K funding
- \$69 million for Career Ladder
- \$29 million for minimum teacher salaries. This amount is intended to be enough to cover 100% of the cost of the program rather than the 70/30 split in the current program.
- \$50 million in school safety grants
- Full funding (\$15.3 million) of the public placement fund which assists districts and private providers to educate children in the state's custody (foster care, residential treatment facilities, etc.)

The Missouri General Assembly passed the Department of Elementary and Secondary Education's (DESE's) \$9.8 billion Fiscal Year 2024 budget today, including these highlights:

- Full funding of the Foundation Formula and funding for transportation at the maximum allowable reimbursement amount (75 percent)
- Funding to support teacher pay, including a number of the State Board of Education's Blue Ribbon Commission recommendations:
 - Full funding of the Teacher Baseline Salary Grant
 - Increased funding for the Career Ladder program
 - Additional funds to support Grow Your Own programs
 - Funds to support teacher recruitment and retention scholarships (formerly referred to as the Urban Flight and Rural Needs Scholarship)
- Additional investments in DESE's Office of Childhood:
 - Expanding Pre-K education
 - Increasing child care subsidy rates
- Additional funds to support the newly-created School Safety Grant Program

DESE's budget bill now heads to Governor Parson's desk for signature.

"These are significant investments, so this is an exciting day for education," said Commissioner of Education Margie Vandeven. "We thank Governor Parson for his visionary recommendations related to early childhood and education and appreciate the General Assembly further investing in public education in our state."



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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“With the state’s continued strong budget position, it’s encouraging to see the legislature prioritizing funding to support schools and educators,” said State Board of Education President Charlie Shields. “Public education is one of the key pieces of our state’s infrastructure. Providing schools with the funding they need to educate Missouri students and recruit and retain the best and brightest to the teaching profession is the number one way our state can ensure we are preparing the workforce of tomorrow.”

“We are encouraged by the ongoing conversation about teacher pay,” added Commissioner Vandeven. “We must continue discussing sustainable ways to compensate educators more appropriately for the incredible work they do. We’re hopeful the Blue Ribbon Commission’s short-term and long-term priorities continue to be part of that conversation. And we look forward to the commission presenting their phase two recommendations in August to address climate and culture challenges that affect teacher recruitment and retention.”

Overall, the Legislature’s budget for K-12 education is positive. Indeed, the decision to fully fund the school transportation categorical is a welcomed sight, especially at a time when schools are dealing with rising fuel costs. Further, the additional money for the “career ladder” program, minimum teacher salaries, and funding for school safety grants is greatly appreciated.

COVID-19 (Coronavirus) Impact

The FY24 budget continues to be impacted by the effects of the COVID-19 pandemic due to staffing shortages and supply chain issues. The lasting effects of COVID-19 on the District revenues and expenditures remain undetermined for FY24. The information presented about sales tax revenues, state foundation formula support, etc., in the FY24 budget is based on the most current information available.

163.021.1(4), RSMo. indicates that “Whenever there has existed within the district an infectious disease, contagion, epidemic, plague or similar condition whereby the school attendance is substantially reduced for an extended period in any school year, the apportionment of school funds and all other distribution of school moneys shall be made on the basis of the school year next preceding the year in which such condition existed.”

For the Basic Formula calculation in FY2024, DESE considers FY2022 as impacted under statute 163.021.1(4), RSMo, and will adjust Basic formula payment calculations accordingly. District Basic Formula payments will include the greater of the FY2020, FY2021, FY2022, FY2023, or an estimate of FY2024 WADA. Districts should anticipate a return to regular payment methodology for the Basic Formula in FY2025. Classroom Trust Fund, Prop C, and Small Schools Grant payments will rely on FY2023 ADA or WADA for payment purposes in FY2024.

Even with the challenges of COVID-19, the Ferguson-Florissant School District continues to work diligently to provide the best education possible for our students.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Revenue Assumptions and Significant Trends

The District's major revenue sources include property and sales taxes at the local level and foundation formula/state aid at the state level. The District receives most of its money between December 15 and January 31 of each fiscal year from property taxes that become due and payable by December 31. The District works to maintain a sufficient fund balance at the beginning of each calendar year, which is utilized to meet cash flow requirements prior to the receipt of property tax revenue the following December. The District's FY2023-24 local revenue projections reflect property tax revenue increasing due to calendar year 2023 being a reassessment year. The District's assessed value is currently \$1.465 billion with the latest March 2023 assessed value report. This new assessed valuation total increased 21.23% over the prior year, marking the largest increase in assessed valuation in many years.

The District's second largest revenue source is the State of Missouri's basic state aid, distributed to schools through a foundation formula. Missouri's basic state aid has two components: Basic Formula and the Classroom Trust Fund. The Classroom Trust Fund accounts for gaming revenue distributed to school districts. The Missouri General Assembly has committed to fully fund the state aid formula. The Classroom Trust Fund is anticipated to recover from downturns brought about by the COVID-19 pandemic. State General Revenue will typically supplement the Classroom Trust Fund monies as needed and therefore the revenue estimates for Basic Formula and Gaming monies mostly offset one another for FY24. One of the main factors in calculating the Basic Formula monies is the State Adequacy Target (SAT) which is still projected at \$6,375 and has remained unchanged over the past several years. The Ferguson-Florissant School District is considered hold harmless in the current calculation indicating that the District is less affected by minor changes by the factors of the formula calculation. The Basic Formula calculation is presented in the Informational Section of the budget.

Another significant source of revenue the District receives comes from Proposition C, a statewide sales tax. The state's payment to the District is considered a local revenue source but the money is collected at the state level and distributed based on the prior year's weighted average daily attendance of each district. Sales tax revenue is projected to increase for FY2023-24.

The General Assembly appropriated late in FY2022 the American Rescue Plan – ESSER III funding, so the District anticipates finalizing all of the spending of these funds in FY2024. The District has identified instructional priorities related to this funding, including allocating 20% of these monies to address learning loss.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

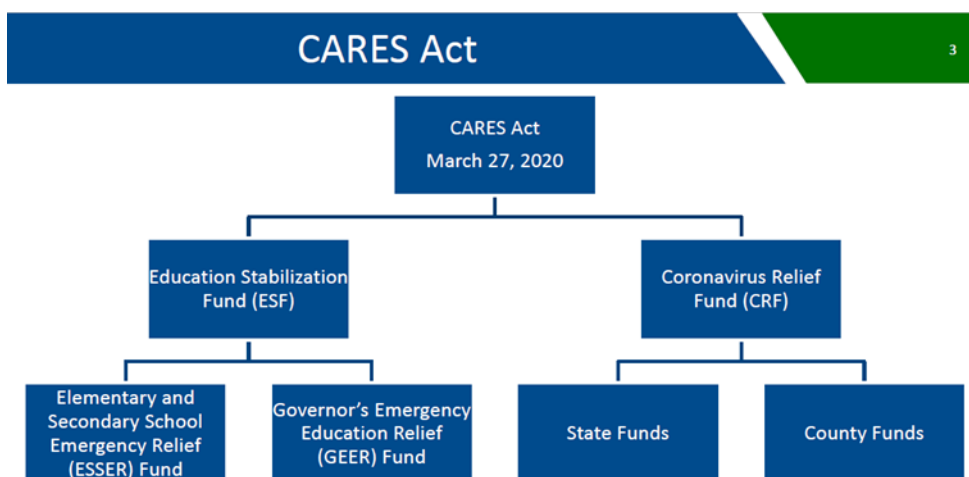
2023-24 ANNUAL BUDGET

CARES ACT

In December 2020, Congressional leaders released the Consolidated Appropriations Act, 2021. This legislation included a COVID-19 relief package, including \$81.9 billion to governors, state and local education agencies (LEAs), and institutions of higher education to address COVID-19 related expenses and costs. As part of that \$81.9 billion, \$54.3 billion was provided for the Elementary and Secondary School Emergency Relief (ESSER II) Fund. The COVID-19 Relief provision is a slightly modified version of the Education Stabilization Fund that was first included in the Coronavirus Aid, Relief and Economic Security (CARES) Act. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260, enacted on December 27, 2020.



Missouri's local education agencies (LEAs) have a number of different opportunities to receive CARES Act funding to support efforts to continue to educate students and to provide reimbursement for certain COVID-19 related expenses. Funding sources within the CARES Act include the Coronavirus Relief Fund (CRF), the Governors Emergency Education Relief Fund (GEER) and the Elementary and Secondary School Emergency Relief Fund (ESSER). This memo provides a basic overview of the announced funding mechanisms. The DESE encourages school districts to review each funding opportunity and develop a strategy that utilizes CARES Act funding to the greatest extent possible.



The DESE provides ESSER II guidance information and allocation amounts for each LEA on its CARES Act webpage. This information is provided to assist LEAs in budgeting and planning efforts. Allowable uses for ESSER II are similar to ESSER I, but do not include an equitable share requirement.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

ESSER I

President Trump signed the Coronavirus Aid, Relief and Economic Security (CARES) Act into law on March 27, 2020. The purpose of the CARES Act was to provide states with funding to prevent, prepare for and respond to the COVID-19 pandemic.

The Elementary and Secondary School Emergency Relief (ESSER) Fund provided the Missouri Department of Elementary and Secondary Education (DESE) with \$208,443,300. The funds had to be allocated by DESE within one year of receipt or the funds had to be returned to the federal government.

Although ESSER funds are distributed to LEAs based on Title I, Part A allocations, they are not Title I, Part A funds. Therefore, ESSER funds are not required to be allocated to specific schools because school and student eligibility, supplement not supplant, and other Title I requirements do not apply to ESSER. ESSER is its own separate, flexible program intended to help with the response to COVID-19.

LEAs receiving funds from ESSER Fund must provide equitable services to non-public schools as required under section 1117 of the ESEA. However, control of these funds and title to materials, equipment and property purchased with such funds must remain with the public school district, and be administered by the public LEA. Public school districts will need to consult with non-public school officials to determine how the services will be provided to the non-public schools.

ESSER II

The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law on December 27, 2020 and provided an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund).

The ESSER II Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2020.

ESSER II funds may be used to support teaching and learning in response to the impact of COVID-19. This would include paying for teachers to engage in remote instruction and for substitutes to cover classes for teachers who are absent due to COVID-19 exposure.

The District spent its ESSER II funds to cover salary expenditures during FY2022.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

ESSER III

On March 11, 2021, the American Rescue Plan (ARP) Act was signed into law. It provides \$1.9 trillion in assistance for schools, including \$122 billion for the ARP Elementary and Secondary School Emergency Relief (ARP ESSER) Fund. Funds are provided to State educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students.

The Missouri Department of Elementary and Secondary Education (DESE) provided preliminary guidance to local education agencies (LEAs) regarding requirements associated with the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) funds. Section 2001 of ARP places certain requirements on LEAs as a condition of receiving funds. Any LEA receiving funds must publish its Safe Return to In-Person Instruction and Continuity of Services Plan (SRCSP) on its website within 30 days of receiving an allocation. Further, any LEA receiving funds must submit an application to DESE detailing how it will spend its allocation in alignment with the requirements of ARP ESSER.

While ARP ESSER requires that a minimum of 20 percent of the LEA's allocation be spent to address the students' academic, social, emotional, and mental health needs due to the effects of lost instructional time, the remaining LEA funds may be used for a wide range of activities to address needs arising from the coronavirus pandemic.

The Ferguson-Florissant School District was allocated \$32,573,314 in ESSER III funding and has \$14.3M left to spend and draw down for FY24.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Governor's Emergency Education Relief Fund (GEER)

Congress set aside approximately \$3 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Governor's Emergency Education Relief Fund (GEERF). The DESE will award grants based on a formula stipulated in the legislation: 60% on the basis of the State's relative population of individuals aged 5 through 24 and 40% on the basis of the State's relative number of children counted under section 1124(c) of the Elementary and Secondary Education Act of 1965 (ESEA).

The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law on December 27, 2020 and provided an additional \$4,053,060,000 for the Governor's Emergency Education Relief (GEER) Fund.

The CRRSA Act provided that \$1,303,060,000 of those funds be used to supplement the Governor's Emergency Education Relief Fund (GEER II Fund) awarded to each State with an approved GEER application under the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted on March 27, 2020.

CRF

On October 7, 2020, Missouri's Governor Parson announced a \$61.5 million allocation of CRF resources to assist Missouri public schools in their ongoing efforts to provide a high-quality education to students during the COVID-19 pandemic. The Department of Elementary and Secondary Education (DESE) distributed these funds based on FY20 enrollment.

CRF dollars can be used to offset a variety of additional costs related to mitigation and response efforts by schools. The U.S. Treasury Department recently released guidance regarding the use of CRF dollars to support the safe reopening of schools, including in-person and distanced learning.

As such, the DESE will not collect specific documentation prior to the distribution of these particular funds, unless an LEA is projected to receive more than \$500 per pupil in total CRF support from all grant sources. If the LEA receives more than \$500 per student in total CRF dollars, supporting documentation must be submitted to the DESE.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Revenue Discussion

Local Revenue

The District's number one source of revenue is derived from the property tax assessed on real and personal property. Every two years, the Saint Charles County Assessor's office reassesses values within the Ferguson-Florissant School District. The District's assessed valuation is estimated to grow 20+% for FY24 due to calendar year 2023 being a reassessment year and the fact that the March 2023 Assessed Valuation increased \$253M. The current property tax revenue budget in its General and Special Revenue funds is approximately \$56 million.

Another significant source of revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is considered a local revenue source but the money is collected at the state level and distributed based on the prior year's weighted average daily attendance of each district. The District's prior year weighted average daily attendance (WADA) is approximately 9,532.62. The state distribution rate projected for FY24 is \$1,360 per WADA; the District is budgeting \$1,360 per WADA based on the strong sales tax collection rate in FY23. The District projects the FY2023-24 Sales tax revenue to be approximately \$12.9 million in the General and Special Revenue funds.

The District receives most of its money between December 15 and January 31 of each fiscal year from property taxes that become due and payable on December 31. The District uses these revenues throughout the calendar year, so there is a larger fund balance during the first half of each calendar year. These funds can be temporarily invested within the restrictions set by the Board of Education and the State of Missouri. The Federal Reserve has continued increasing the federal funds target rate due to the economic impacts of the COVID-19 pandemic, inflation, and the Russia/Ukraine conflict. The District is budgeting \$200,000 for earnings on investments in the General and Special Revenue Funds.

The District also receives a significant amount of money in M & M Surtax revenue. M & M Surtax is a replacement tax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax. This includes the surtax on State Assessed Railroad and Utilities, as well as protested and delinquent M & M Surtax. M & M is collected only on commercial real property assessed valuation. The District is budgeting \$9M for M & M Surtax in the General and Special Revenue Funds and directly placing \$2M in the Capital Projects Fund.

County Revenue

There are two primary sources of county revenue for the District, fines and utility taxes. The FY24 budget estimates fines revenue of \$120,000. The District projects utility taxes for FY2023-24 to be \$1.5 million. These revenues are amounts derived from county average levy amounts for school purposes, capital project purposes and other purposes (debt service) on the assessed valuation of railroad and utility properties assessed by the state. This includes private car tax as well as delinquent and protested State Assessed Utility Taxes.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

State Revenue

The District's second largest revenue source is the state of Missouri's Basic Foundation Formula for education. Missouri's Basic Foundation Formula is comprised of two revenue sources, Basic Formula and the Classroom Trust Fund. The Basic Formula is funded through the state's general revenue; the Classroom Trust Fund is funded through gaming proceeds, with the revenue distributed to school districts through the formula. The FY2023-24 budget projects state Basic Formula revenue to be about \$31 million with a projected \$3.4 million in Classroom Trust Fund revenue.

Transportation aid is another large source of revenue from the state. State transportation aid is allocated to school districts based on a complicated formula created by the General Assembly. The formula calls for the state to fund 75% of a district's allowable transportation costs. For the past year the state met the statutory funding levels for transportation. The General Assembly also appropriated the necessary transportation funding for FY24. The District anticipates receiving \$2.7 million in transportation revenue for FY24.

Early Childhood Special Education revenue is the final major state funding source. This funding is based on the District's prior year's expenses; as a result of a court ruling, school districts are reimbursed for 100% of their prior year's expenditures. Funding is split between state and federal sources, and the percentage from each source varies year by year based on available general revenue at the state level and the state's federal revenues. FY2023-24 revenue is based on the budgeted expenses for FY2022-23. The amount of revenue budgeted for FY2023-24 is \$2.5 million.

Federal Revenue

Most of the revenue received from the federal government is grant related. The District receives funds for Medicaid, Carl Perkins, School Lunch and Breakfast, and Title funding. Medicaid revenues are amounts received as a reimbursement for expenditures relating to direct services to eligible children and allowable administrative claiming. Carl Perkins is a Basic Grant allocation of funds to improve career and technical education programs with the full participation of individuals who are members of special populations. Medicaid funding is projected to be \$425,000; while Carl Perkins monies are budgeted at \$306,000 for FY24.

The District operates its School Breakfast and Lunch program under the Community Eligibility Provision (CEP), which is a non-pricing meal service option for schools and school districts in low-income areas. CEP allows the nation's highest poverty schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household applications. Instead, school that adopt CEP are reimbursed using a formula based on the percentage of students categorically eligible for free meals based on their participation in other specific means-tested programs such as the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). The District is budgeting approximately \$6M in School Breakfast, Lunch and Snack revenues.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Title I revenue is based on the District's census poverty rate. With all of the funding from Titles I, II.A, III, and IV.A combined, the District is budgeting approximately \$5.3 million for FY24. The District still has about \$14.3M of ARP ESSER III funding to spend and draw down, so that revenue has been included in the FY24 revenue budget. The federal budget year runs October 1 – September 30; federal funding is typically not finalized until well after the Board has adopted the Annual Budget.

Non-Current and Other Revenue

The District is budgeting \$25,000 for Transportation amounts received from other local education agencies for non-disabled transportation. These are amounts received through an interdistrict contract for transportation of another school district's non-disabled students.





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Revenue Highlights

- Property taxes are based on the Projected Tax Rate calculation of a \$4.4748 tax rate
 - FY24 is based on calendar year 2023 being a reassessment year
 - 21.74% increase in assessed values due to reassessment
 - District assessed value is now over \$1.4 billion
- For the Basic Formula calculation in FY2024, DESE considers FY2022 as impacted under 163.021.1(4), RSMo, and will adjust Basic formula payment calculations accordingly. District Basic Formula payments will include the greater of the FY2020, FY2021, FY2022, FY2023, or an estimate of FY2024 WADA. Districts should anticipate a return to regular payment methodology for the Basic Formula in FY2025. Classroom Trust Fund, Prop C, and Small Schools Grant payments will rely on FY2023 ADA or WADA for payment purposes in FY2024.
 - Prop C/Sales Taxes are based on prior year weighted average daily attendance at a per pupil rate of \$1,360
 - Basic Formula (State Aid) is calculated based on a State Adequacy Target of \$6,375 and a Dollar Value Modifier of 1.092
 - Classroom Trust Fund/Gaming revenue is based on a projected \$450 per prior year weighted average daily attendance

The Fund Forecasts include the following assumptions:

- Local revenues are projected to increase between 2-5% depending on the calendar year
- County revenues are projected to remain flat each year
- State revenues are projected to remain flat each year
- Federal revenues are assumed to remain flat for each year with no assumptions of CARES funding



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Expenditure Assumptions and Significant Trends

General Fund (GF) & Special Revenue Fund (SRF)

- Includes Board of Education approved status quo staffing for FY2023-24.
- Salaries were increased 4 - 5.07%.
- Benefit expenditures are expected to increase but the District is working to minimize the impact on District employees.
- A portion of the District's tax rate is levied in each of the four major funds.

Capital Projects and Bond Fund (CPF)

- The District plans to continue to provide resources for operational capital needs in the future by allocating a portion of the District's tax levy to the capital projects fund. If the money placed directly into the Capital Projects Fund is not sufficient to cover costs associated with those projects; then money will be transferred from the General Fund into the CPF as necessary to cover expenditures.
- The portion of the levy allocated to the Capital Projects Fund is insufficient to fully fund the planned purchases (e.g., facilities, buses, copiers, computers, etc.) so there is a budgeted transfer from the General Fund to the Capital Projects Fund. This provides the greatest flexibility in allocating tax revenues.

Debt Service Fund (DSF)

- The Debt Service levy is projected to remain at \$0.2670.
- The District's bond schedule has been updated due to reflect the refunding of \$7.145 million of general obligation bonds Series 2023. The District will continue to utilize bond refunding, when possible, to capitalize on the low interest rate environment to restructure and/or reduce its overall debt payments.
- The District is evaluating the impact of a 10-year facilities plan on the debt schedule and the possibility of a future tax-increase bond issue.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

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FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

All Funds

Fund Summary Governmental Funds

All Governmental funds means the General fund, Special Revenue fund, Debt Service fund, and Capital Projects fund of a local district.

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 79,804,530	\$ 77,748,892	\$ 80,073,510	\$ 84,113,656	\$ 90,893,937	\$ 6,780,281	8.06%
	County	\$ 1,653,794	\$ 1,559,191	\$ 1,508,434	\$ 1,570,000	\$ 1,625,000	\$ 55,000	3.50%
	State	\$ 39,505,909	\$ 39,320,719	\$ 34,871,584	\$ 38,093,963	\$ 40,018,362	\$ 1,924,399	5.05%
	Federal	\$ 9,186,433	\$ 10,324,345	\$ 30,970,891	\$ 29,277,390	\$ 27,245,369	\$ (2,032,021)	-6.94%
	Other	\$ 11,723,164	\$ 26,093	\$ 4,205	\$ 300,000	\$ 25,000	\$ (275,000)	-91.67%
Total Revenues		\$ 141,873,831	\$ 128,979,240	\$ 147,428,624	\$ 153,355,009	\$ 159,807,668	\$ 6,452,659	4.21%
Expenditures:								
	Salaries	\$ 80,257,274	\$ 81,550,572	\$ 86,239,245	\$ 86,882,063	\$ 91,722,791	\$ 4,840,728	5.57%
	Benefits	\$ 25,696,207	\$ 26,419,568	\$ 27,612,808	\$ 29,461,144	\$ 30,856,059	\$ 1,394,915	4.73%
	Purchased Services	\$ 13,473,227	\$ 9,044,382	\$ 12,237,071	\$ 12,630,555	\$ 14,910,837	\$ 2,280,282	18.05%
	Supplies	\$ 9,265,791	\$ 12,081,262	\$ 11,716,865	\$ 11,380,213	\$ 12,594,535	\$ 1,214,322	10.67%
	Capital Outlay	\$ 3,582,690	\$ 1,576,894	\$ 6,927,316	\$ 10,621,700	\$ 8,779,208	\$ (1,842,492)	-17.35%
	Other	\$ 13,651,011	\$ 3,937,607	\$ 3,453,057	\$ 3,592,345	\$ 4,831,387	\$ 1,239,042	34.49%
Total Expenditures		\$ 145,926,200	\$ 134,610,285	\$ 148,186,363	\$ 154,568,020	\$ 163,694,817	\$ 9,126,797	5.90%
Yearly Increase (Decrease)		\$ (4,052,369)	\$ (5,631,045)	\$ (757,739)	\$ (1,213,011)	\$ (3,887,149)		
Fund Balance - July 1		\$ 36,621,412	\$ 32,569,043	\$ 26,937,998	\$ 33,752,984	\$ 32,539,973		
Fund Balance - June 30		\$ 32,569,043	\$ 26,937,998	\$ 26,180,259	\$ 32,539,973	\$ 28,652,824		



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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All Funds Revenue by Detail Object Local and County Sources

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	Local							
5111	Current Taxes	\$ -	\$ 52,906,193	\$ 54,293,555	\$ 55,932,982	\$ 62,536,156	\$ 6,603,174	11.81%
5112	Delinquent Taxes	\$ -	\$ 3,021,256	\$ 1,792,218	\$ 3,050,000	\$ 2,300,000	\$ (750,000)	-24.59%
5113	Sales Tax	\$ -	\$ 9,761,056	\$ 11,333,943	\$ 11,734,174	\$ 12,964,361	\$ 1,230,187	10.48%
5114	Intangible Taxes	\$ -	\$ 38,418	\$ 241,974	\$ 100,000	\$ 200,000	\$ 100,000	100.00%
5115	M & M (Surcharge Tax)	\$ -	\$ 11,011,452	\$ 10,835,480	\$ 11,000,000	\$ 11,000,000	\$ -	
5116	In Lieu of Tax	\$ -	\$ 4,204	\$ 471,616	\$ -	\$ 470,001	\$ 470,001	#DIV/0!
5121	Tuition Paid by Individual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5126	Drivers Ed Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5131	Transportation Fees From Patrons	\$ -	\$ -	\$ 79	\$ 2,500	\$ 70,525	\$ 68,025	2721.00%
5141	Earnings on Investments	\$ -	\$ 38,306	\$ 67,331	\$ 300,000	\$ 207,894	\$ (92,106)	-30.70%
5151	Food Service - Program	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ (150,000)	
5161	Sales to Adults - Non-Program Food Sales	\$ -	\$ 4,532	\$ 30,383	\$ -	\$ 25,000	\$ 25,000	#DIV/0!
5165	Food Service - Non-Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5171	Student Activities	\$ -	\$ 330,136	\$ 388,649	\$ 959,000	\$ 400,000	\$ (559,000)	-58.29%
5181	Community Service	\$ -	\$ 34,514	\$ 219,085	\$ 300,000	\$ 220,000	\$ (80,000)	-26.67%
5191	Rentals	\$ -	\$ 177,094	\$ 287,140	\$ 435,000	\$ 400,000	\$ (35,000)	-8.05%
5192	Gifts	\$ -	\$ 172,690	\$ -	\$ -	\$ -	\$ -	
5195	Prior Period Adjustments	\$ -	\$ 204,573	\$ -	\$ -	\$ -	\$ -	
5198	Misc. Local	\$ -	\$ 44,467	\$ 112,058	\$ 150,000	\$ 100,000	\$ (50,000)	-33.33%
	Local Total	\$ -	\$ 77,748,892	\$ 80,073,510	\$ 84,113,656	\$ 90,893,937	\$ 6,780,281	8.06%
	County							
5211	Fines/Forfeitures/Escheats	\$ -	\$ 71,388	\$ 38,082	\$ 75,000	\$ 120,000	\$ 45,000	60.00%
5221	Utility Taxes	\$ -	\$ 1,477,505	\$ 1,468,716	\$ 1,490,000	\$ 1,500,000	\$ 10,000	0.67%
5222	Misc. County	\$ -	\$ 10,298	\$ 1,636	\$ 5,000	\$ 5,000	\$ -	
	County Total	\$ -	\$ 1,559,191	\$ 1,508,434	\$ 1,570,000	\$ 1,625,000	\$ 55,000	3.50%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Revenue by Detail Object - All Funds State Sources

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	<i>State</i>							
5311	Foundation Program	\$ -	\$ 32,463,576	\$ 28,245,285	\$ 30,718,380	\$ 30,906,569	\$ 188,189	0.61%
5312	Transportation Aid	\$ -	\$ 817,858	\$ 470,246	\$ 825,000	\$ 2,733,415	\$ 1,908,415	231.32%
5313	Exceptional Pupil Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5314	Early Childhood Special Ed.	\$ -	\$ 2,139,229	\$ 2,123,555	\$ 2,467,748	\$ 2,543,687	\$ 75,939	3.08%
5319	Basic Formula - Gaming	\$ -	\$ 3,449,146	\$ 3,578,810	\$ 3,578,335	\$ 3,399,583	\$ (178,752)	-5.00%
5324	Educational Screening (Parents as Teachers)	\$ -	\$ 333,947	\$ 264,761	\$ 325,000	\$ 330,000	\$ 5,000	1.54%
5331	Foreign Insurance Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5332	Vocational/Technical Aid	\$ -	\$ 53,672	\$ 56,603	\$ 69,500	\$ 26,313	\$ (43,187)	-62.14%
5333	Food Service	\$ -	\$ 46,091	\$ 30,504	\$ 50,000	\$ 18,795	\$ (31,205)	-62.41%
5334	Fair Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5351	Handicapped Census	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5358	Safe Schools Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5359	Voc/Technical Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5364	Grant for School Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5369	Residential Placement	\$ -	\$ 17,200	\$ 33,114	\$ 35,000	\$ 50,603	\$ 15,603	44.58%
5372	State Emergency Management Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5381	High Need Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5382	Missouri Preschool Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5397	Misc. State	\$ -	\$ -	\$ 68,705	\$ 25,000	\$ 9,397	\$ (15,603)	-62.41%
	State Total	\$ -	\$ 39,320,719	\$ 34,871,584	\$ 38,093,963	\$ 40,018,362	\$ 1,924,399	5.05%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Revenue by Detail Object - All Funds Federal Sources

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	<i>Federal</i>							
5412	Medicaid	\$ -	\$ 405,367	\$ 436,283	\$ 425,000	\$ 425,000	\$ -	
5418	Reserve Officer Training Corps (ROTC)	\$ -	\$ 72,525	\$ 72,887	\$ 75,000	\$ 75,000	\$ -	
5422	ARP - ESSER III	\$ -	\$ -	\$ 3,270,907	\$ 13,389,253	\$ 14,341,751	\$ 952,498	7.11%
5423	CRRSA - ESSER II	\$ -	\$ -	\$ 11,856,118	\$ 819,131	\$ -	\$ (819,131)	
5424	CARES - ESSER Fund	\$ -	\$ 2,999,701	\$ 522,616	\$ 1,802,070	\$ -	\$ (1,802,070)	
5425	CARES - Governor's Emergency Education Relief Fund	\$ -	\$ 122,751	\$ 97,372	\$ -	\$ -	\$ -	
5427	Perkins Basic Grant, Career Education	\$ -	\$ 1,726,359	\$ 160,844	\$ 170,000	\$ 306,696	\$ 136,696	80.41%
5428	Coronavirus Relief Fund (OA CRF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5437	IDEA Grants	\$ -	\$ -	\$ -	\$ 201,500	\$ 150,000	\$ (51,500)	-25.56%
5441	IDEA Entitlement Funds, Part B IDEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5442	ECSE	\$ -	\$ 95,014	\$ 88,513	\$ 115,000	\$ 90,000	\$ (25,000)	-21.74%
5445	School Lunch	\$ -	\$ 1,041,006	\$ 4,012,772	\$ 4,025,000	\$ 4,000,000	\$ (25,000)	-0.62%
5446	School Breakfast	\$ -	\$ 603,867	\$ 1,620,058	\$ 2,000,000	\$ 1,750,000	\$ (250,000)	-12.50%
5448	After School Snack Program	\$ -	\$ -	\$ 3,942	\$ 230,000	\$ 200,000	\$ (30,000)	-13.04%
5451	Title I	\$ -	\$ 1,878,800	\$ 7,028,187	\$ 4,750,546	\$ 4,366,400	\$ (384,146)	-8.09%
5461	Title IV - Student Support and Academic Enrichment	\$ -	\$ 70,065	\$ 390,529	\$ 121,915	\$ 322,783	\$ 200,868	164.76%
5462	Title III, ESEA - English Language Acquisition	\$ -	\$ 480,271	\$ 14,072	\$ -	\$ 25,493	\$ 25,493	
5463	Education for Homeless Children & Youth	\$ -	\$ 106,946	\$ 101,889	\$ 150,000	\$ 100,000	\$ (50,000)	-33.33%
5465	Title II, Part A&B, ESEA - Teacher & Principal	\$ -	\$ 141,421	\$ 291,641	\$ 682,975	\$ 552,246	\$ (130,729)	-19.14%
547X	CARES	\$ -	\$ 460,569	\$ 784,800	\$ -	\$ 230,000	\$ 230,000	
5483	Headstart	\$ -	\$ 106,953	\$ 207,360	\$ 320,000	\$ 300,000	\$ (20,000)	-6.25%
5499	Misc. Federal	\$ -	\$ 12,729	\$ 10,101	\$ -	\$ 10,000	\$ 10,000	
	Federal Total	\$ -	\$ 10,324,345	\$ 30,970,891	\$ 29,277,390	\$ 27,245,369	\$ (2,032,021)	-6.94%



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Revenue by Detail Object - All Funds Other Revenue Sources

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	<i>Non-Current</i>							
5611	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5631	Net Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5651	Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5692	Refunding Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Non-Current Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<i>Other</i>							
5000	Gifts/Catering/Cobra	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5810	Tuition from Other Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5820	Voc Fees from Other LEAs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5830	Contracted Educational Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5841	Trans Other LEA Non-Handicapped	\$ -	\$ 26,093	\$ 4,205	\$ 300,000	\$ 25,000	\$ (275,000)	-91.67%
	Other Total	\$ -	\$ 26,093	\$ 4,205	\$ 300,000	\$ 25,000	\$ (275,000)	-91.67%
	Total	\$ -	\$ 128,979,240	\$ 147,428,624	\$ 153,355,009	\$ 159,807,668	\$ 6,452,659	4.21%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

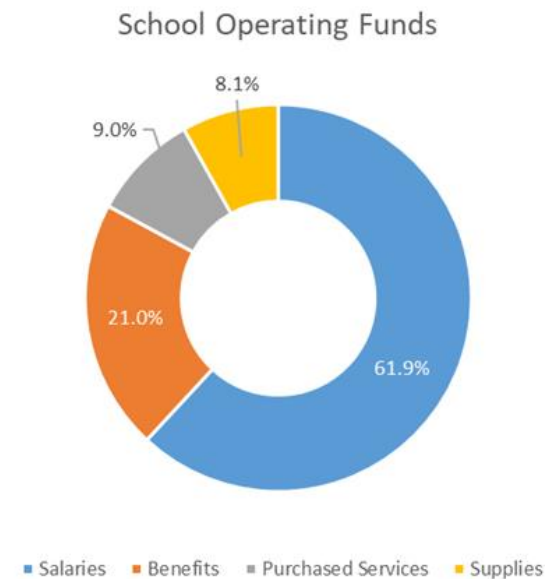
2023-24 ANNUAL BUDGET

Operating Funds General (Incidental) and Special Revenue (Teachers') Funds Only

The District presents the General and Special Revenue funds together as operating funds for financial reporting. The General Fund accounts for most operational activity as well as non-certificated salaries and benefits, while the Special Revenue Fund accounts for all certificated salaries and benefits. Therefore, the reporting of these two funds together provide the best information about the District's financial condition.

The General and Special Revenue (Teachers') Fund is showing a surplus of \$658,801 for FY24. This is primarily attributable to the increases in Property Tax, Prop C/Sales Tax and Transportation revenues.

In addition, the District is evaluating the Smarter School Spending framework which would help the District align its instructional priorities with its resources.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 76,330,928	\$ 72,743,398	\$ 73,745,176	\$ 78,528,397	\$ 81,987,702	\$ 3,459,305	4.41%
	County	\$ 1,576,624	\$ 1,446,855	\$ 1,379,224	\$ 1,455,000	\$ 1,466,590	\$ 11,590	0.80%
	State	\$ 39,505,909	\$ 39,317,643	\$ 34,871,584	\$ 38,093,963	\$ 40,018,362	\$ 1,924,399	5.05%
	Federal	\$ 9,047,739	\$ 10,175,137	\$ 30,970,891	\$ 21,697,390	\$ 27,245,369	\$ 5,547,979	25.57%
	Other	\$ 324,664	\$ 26,093	\$ 4,205	\$ 300,000	\$ 25,000	\$ (275,000)	-91.67%
Total Revenues		\$ 126,785,864	\$ 123,709,126	\$ 140,971,080	\$ 140,074,750	\$ 150,743,023	\$ 10,668,273	7.62%
Expenditures:								
	Salaries	\$ 80,257,274	\$ 81,550,572	\$ 86,239,245	\$ 86,882,063	\$ 91,722,791	\$ 4,840,728	5.57%
	Benefits	\$ 25,696,207	\$ 26,419,568	\$ 27,612,808	\$ 29,461,144	\$ 30,856,059	\$ 1,394,915	4.73%
	Purchased Services	\$ 13,473,227	\$ 9,044,382	\$ 12,237,071	\$ 12,630,555	\$ 14,910,837	\$ 2,280,282	18.05%
	Supplies	\$ 9,265,791	\$ 12,081,262	\$ 11,716,865	\$ 11,380,213	\$ 12,594,535	\$ 1,214,322	10.67%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other	\$ -	\$ -	\$ -	\$ 102,234	\$ -	\$ (102,234)	-100.00%
Total Expenditures		\$ 128,692,499	\$ 129,095,784	\$ 137,805,989	\$ 140,456,209	\$ 150,084,222	\$ 9,628,013	6.85%
Yearly Increase (Decrease)		\$ (1,906,635)	\$ (5,386,658)	\$ 3,165,090	\$ (381,459)	\$ 658,801		
Transfer to Capital Projects		\$ (101,610)	\$ -	\$ (1,015,934)	\$ (971,331)	\$ (4,360,897)		
Fund Balance - July 1		\$ 26,788,013	\$ 24,779,769	\$ 19,393,111	\$ 29,390,487	\$ 28,037,697		
Fund Balance - June 30		\$ 24,779,769	\$ 19,393,111	\$ 21,542,268	\$ 28,037,697	\$ 24,335,601		
Fund Balance %		19.26%	15.02%	15.63%	19.96%	16.21%		



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Operating Funds Revenue by Detail Object General (Incidental) and Special Revenue (Teachers') Funds Only Local and County Sources

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	Local							
5111	Current Taxes	\$ -	\$ 48,128,968	\$ 49,223,865	\$ 50,707,723	\$ 55,953,844	\$ 5,246,121	10.35%
5112	Delinquent Taxes	\$ -	\$ 2,804,800	\$ 1,627,644	\$ 2,800,000	\$ 2,057,911	\$ (742,089)	-26.50%
5113	Sales Tax	\$ 9,943,313	\$ 9,761,056	\$ 11,333,943	\$ 11,734,174	\$ 12,964,361	\$ 1,230,187	10.48%
5114	Intangible Taxes	\$ -	\$ 38,418	\$ 219,369	\$ 100,000	\$ 178,949	\$ 78,949	78.95%
5115	M & M (Surcharge Tax)	\$ -	\$ 11,011,452	\$ 9,823,229	\$ 11,000,000	\$ 9,000,000	\$ (2,000,000)	-18.18%
5116	In Lieu of Tax	\$ -	\$ 3,825	\$ 428,892	\$ -	\$ 420,530	\$ 420,530	#DIV/0!
5121	Tuition Paid by Individual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5126	Drivers Ed Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5131	Transportation Fees From Patrons	\$ -	\$ -	\$ 79	\$ 2,500	\$ 67,106	\$ 64,606	2584.24%
5141	Earnings on Investments	\$ -	\$ 26,873	\$ 54,270	\$ 200,000	\$ 200,000	\$ -	
5151	Food Service - Program	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ (150,000)	
5161	Sales to Adults - Non-Program Food Sales	\$ -	\$ 4,532	\$ 30,383	\$ -	\$ 25,000	\$ 25,000	#DIV/0!
5165	Food Service - Non-Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5171	Student Activities	\$ -	\$ 330,136	\$ 388,649	\$ 959,000	\$ 400,000	\$ (559,000)	-58.29%
5181	Community Service	\$ -	\$ 34,514	\$ 219,085	\$ 300,000	\$ 220,000	\$ (80,000)	-26.67%
5191	Community Service	\$ -	\$ 177,094	\$ 287,140	\$ 425,000	\$ 400,000	\$ (25,000)	-5.88%
5192	Rentals	\$ -	\$ 172,690	\$ -	\$ -	\$ -	\$ -	
5195	Gifts	\$ -	\$ 204,573	\$ -	\$ -	\$ -	\$ -	
5198	Misc. Local	\$ -	\$ 44,467	\$ 108,629	\$ 150,000	\$ 100,000	\$ (50,000)	-33.33%
	Local Total	\$ 9,943,313	\$ 72,743,398	\$ 73,745,176	\$ 78,528,397	\$ 81,987,701	\$ 3,459,304	4.41%
	County							
5211	Fines/Forfeitures/Escheats	\$ -	\$ 71,388	\$ 38,082	\$ 75,000	\$ 120,000	\$ 45,000	60.00%
5221	Utility Taxes	\$ -	\$ 1,366,098	\$ 1,339,604	\$ 1,375,000	\$ 1,342,116	\$ (32,884)	-2.39%
5222	Misc. County	\$ -	\$ 9,370	\$ 1,538	\$ 5,000	\$ 4,474	\$ (526)	-10.52%
	County Total	\$ -	\$ 1,446,855	\$ 1,379,224	\$ 1,455,000	\$ 1,466,590	\$ 11,590	0.80%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Operating Funds Revenue by Detail Object General (Incidental) and Special Revenue (Teachers') Funds Only State Sources

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	<i>State</i>							
5311	Foundation Program	\$ -	\$ 32,463,576	\$ 28,245,285	\$ 30,718,380	\$ 30,906,569	\$ 188,189	0.61%
5312	Transportation Aid	\$ -	\$ 817,858	\$ 470,246	\$ 825,000	\$ 2,733,415	\$ 1,908,415	231.32%
5313	Exceptional Pupil Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5314	Early Childhood Special Ed.	\$ -	\$ 2,139,229	\$ 2,123,555	\$ 2,467,748	\$ 2,543,687	\$ 75,939	3.08%
5319	Basic Formula - Gaming	\$ -	\$ 3,449,146	\$ 3,578,810	\$ 3,578,335	\$ 3,399,583	\$ (178,752)	-5.00%
5324	Educational Screening	\$ -	\$ 333,947	\$ 264,761	\$ 325,000	\$ 330,000	\$ 5,000	1.54%
5331	Foreign Insurance Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5332	Vocational/Technical Aid	\$ -	\$ 50,595	\$ 56,603	\$ 69,500	\$ 26,313	\$ (43,187)	-62.14%
5333	Food Service	\$ -	\$ 46,091	\$ 30,504	\$ 50,000	\$ 18,795	\$ (31,205)	-62.41%
5334	Fair Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5351	Handicapped Census	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5358	Safe Schools Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5359	Voc/Technical Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5364	Grant for School Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5369	Residential Placement	\$ -	\$ 17,200	\$ 33,114	\$ 35,000	\$ 50,603	\$ 15,603	44.58%
5372	State Emergency Management Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5381	High Need Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5382	Missouri Preschool Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5397	Misc. State	\$ -	\$ -	\$ 68,705	\$ 25,000	\$ 9,397	\$ (15,603)	-62.41%
	State Total	\$ -	\$ 39,317,643	\$ 34,871,584	\$ 38,093,963	\$ 40,018,362	\$ 1,924,399	5.05%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Operating Funds Revenue by Detail Object General (Incidental) and Special Revenue (Teachers') Funds Only Federal Sources

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	<i>Federal</i>							
5412	Medicaid	\$ -	\$ 405,367	\$ 436,283	\$ 425,000	\$ 425,000	\$ -	
5418	Reserve Officer Training Corps (ROTC)	\$ -	\$ 72,525	\$ 72,887	\$ 75,000	\$ 75,000	\$ -	
5422	ARP - ESSER III	\$ -	\$ -	\$ 3,270,907	\$ 7,656,323	\$ 14,341,751	\$ 6,685,428	87.32%
5423	CRRSA - ESSER II	\$ -	\$ -	\$ 11,856,118	\$ 819,131	\$ -	\$ (819,131)	
5424	CARES - ESSER Fund	\$ -	\$ 2,896,774	\$ 522,616	\$ -	\$ -	\$ -	
5425	CARES - Governor's Emergency Education Relief Fund	\$ -	\$ 122,751	\$ 97,372	\$ -	\$ -	\$ -	
5427	Perkins Basic Grant, Career Education	\$ -	\$ 1,726,359	\$ 160,844	\$ 150,000	\$ 306,696	\$ 156,696	104.46%
5428	Coronavirus Relief Fund (OA CRF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5437	IDEA Grants	\$ -	\$ -	\$ -	\$ 201,500	\$ 150,000	\$ (51,500)	-25.56%
5441	IDEA Entitlement Funds, Part B IDEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5442	ECSE	\$ -	\$ 95,014	\$ 88,513	\$ 115,000	\$ 90,000	\$ (25,000)	-21.74%
5445	School Lunch	\$ -	\$ 1,016,006	\$ 4,012,772	\$ 4,000,000	\$ 4,000,000	\$ -	
5446	School Breakfast	\$ -	\$ 603,867	\$ 1,620,058	\$ 2,000,000	\$ 1,750,000	\$ (250,000)	-12.50%
5448	After School Snack Program	\$ -	\$ -	\$ 3,942	\$ 230,000	\$ 200,000	\$ (30,000)	-13.04%
5451	Title I	\$ -	\$ 1,857,520	\$ 7,028,187	\$ 4,750,546	\$ 4,366,400	\$ (384,146)	-8.09%
5461	Title IV - Student Support and Academic Enrichment	\$ -	\$ 70,065	\$ 390,529	\$ 121,915	\$ 322,783	\$ 200,868	164.76%
5462	Title III, ESEA - English Language Acquisition	\$ -	\$ 480,271	\$ 14,072	\$ -	\$ 25,493	\$ 25,493	
5463	Education for Homeless Children & Youth	\$ -	\$ 106,946	\$ 101,889	\$ 150,000	\$ 100,000	\$ (50,000)	-33.33%
5465	Title II, Part A&B, ESEA - Teacher & Principal	\$ -	\$ 141,421	\$ 291,641	\$ 682,975	\$ 552,246	\$ (130,729)	-19.14%
547X	CARES	\$ -	\$ 460,569	\$ 784,800	\$ -	\$ 230,000	\$ 230,000	
5483	Headstart	\$ -	\$ 106,953	\$ 207,360	\$ 320,000	\$ 300,000	\$ (20,000)	-6.25%
5499	Misc. Federal	\$ -	\$ 12,729	\$ 10,101	\$ -	\$ 10,000	\$ 10,000	
	Federal Total	\$ -	\$ 10,175,137	\$ 30,970,891	\$ 21,697,390	\$ 27,245,369	\$ 5,547,979	25.57%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Operating Funds Revenue by Detail Object General (Incidental) and Special Revenue (Teachers') Funds Only Federal Sources

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	<i>Non-Current</i>							
5611	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5631	Net Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5651	Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5692	Refunding Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Non-Current Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<i>Other</i>							
5810	Tuition from Other Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5820	Voc Fees from Other LEAs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5831	Contracted Educational Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5841	Trans Other LEA Non-Handicapped	\$ -	\$ 26,093	\$ 4,205	\$ 300,000	\$ 25,000	\$ (275,000)	-91.67%
	Other Total	\$ -	\$ 26,093	\$ 4,205	\$ 300,000	\$ 25,000	\$ (275,000)	-91.67%
	Total	\$ 9,943,313	\$ 123,709,126	\$ 140,971,079	\$ 140,074,750	\$ 150,743,022	\$ 10,668,272	7.62%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Operating Funds General (Incidental) and Special Revenue (Teachers') Funds Only Budget Forecast

The increases in Forecast expenditures are primarily attributable to projected benefit increases. The primary focus remains ensuring the District's fiscal stability. The District presents the General and Special Revenue funds together as operating funds for financial reporting. The General Fund accounts for most operational activity as well as non-certificated salaries and benefits, while the Special Revenue Fund accounts for all certificated salaries and benefits. Therefore, the reporting of these two funds together provide the best information about the District's financial condition.

General Fund & Teachers' Fund

- Actual salary increases in future years will be determined through negotiations. (Although projections assume minimal salary increases after FY2023-24.)
- Benefit expenditures are expected to increase largely as a result of increases in the cost of medical insurance; however, the District will strive to lower the impact on its employees.
- Levy authority is retained in the General Fund. At the end of the fiscal year, money can be transferred into the Teachers' Fund from the General Fund as necessary to clear any negative balances.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	2024-2025 Forecast		2025-2026 Forecast		2026-2027 Forecast	
Revenue:												
	Local	\$ 76,330,928	\$ 72,743,398	\$ 73,745,176	\$ 78,528,397	\$ 81,987,702	\$ 83,627,456	2.0%	\$ 88,645,103	6.0%	\$ 90,418,005	2.0%
	County	\$ 1,576,624	\$ 1,446,855	\$ 1,379,224	\$ 1,455,000	\$ 1,466,590	\$ 1,466,590	0.0%	\$ 1,466,590	0.0%	\$ 1,466,590	0.0%
	State	\$ 39,505,909	\$ 39,317,643	\$ 34,871,584	\$ 38,093,963	\$ 40,018,362	\$ 40,018,362	0.0%	\$ 40,418,546	1.0%	\$ 40,418,546	0.0%
	Federal	\$ 9,047,739	\$ 10,175,137	\$ 30,970,891	\$ 21,697,390	\$ 27,245,369	\$ 17,000,000	0.0%	\$ 17,000,000	0.0%	\$ 17,000,000	0.0%
	Other	\$ 324,664	\$ 26,093	\$ 4,205	\$ 300,000	\$ 25,000	\$ 25,000	0.0%	\$ 25,000	0.0%	\$ 25,000	0.0%
Total Revenues		\$ 126,785,864	\$ 123,709,126	\$ 140,971,080	\$ 140,074,750	\$ 150,743,023	\$ 142,137,408		\$ 147,555,239		\$ 149,328,141	
Expenditures:												
	Salaries	\$ 80,257,274	\$ 81,550,572	\$ 86,239,245	\$ 86,882,063	\$ 91,722,791	\$ 92,640,019	1.0%	\$ 93,566,419	1.0%	\$ 94,502,083	1.0%
	Benefits	\$ 25,696,207	\$ 26,419,568	\$ 27,612,808	\$ 29,461,144	\$ 30,856,059	\$ 31,473,180	2.0%	\$ 32,102,644	2.0%	\$ 32,744,697	2.0%
	Purchased Services	\$ 13,473,227	\$ 9,044,382	\$ 12,237,071	\$ 12,630,555	\$ 14,910,837	\$ 11,183,128	-25.0%	\$ 11,183,128	0.0%	\$ 11,183,128	0.0%
	Supplies	\$ 9,265,791	\$ 12,081,262	\$ 11,716,865	\$ 11,380,213	\$ 12,594,535	\$ 10,075,628	-20.0%	\$ 10,075,628	0.0%	\$ 10,075,628	0.0%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
	Other	\$ -	\$ -	\$ -	\$ 102,234	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Expenditures		\$ 128,692,499	\$ 129,095,784	\$ 137,805,989	\$ 140,456,209	\$ 150,084,222	\$ 145,371,955		\$ 146,927,819		\$ 148,505,536	
Yearly Increase (Decrease)		\$ (1,906,635)	\$ (5,386,658)	\$ 3,165,090	\$ (381,459)	\$ 658,801	\$ (3,234,547)		\$ 627,420		\$ 822,605	
Transfer to Capital Fund		\$ (101,610)	\$ -	\$ (1,015,934)	\$ (971,331)	\$ (4,360,897)	\$ (3,481,826)		\$ (3,278,104)		\$ (3,172,169)	
Fund Balance - July 1		\$ 26,788,013	\$ 24,779,769	\$ 19,393,112	\$ 29,390,487	\$ 28,037,697	\$ 24,335,601		\$ 17,619,228		\$ 14,968,544	
Fund Balance - June 30		\$ 24,779,769	\$ 19,393,112	\$ 21,542,270	\$ 28,037,697	\$ 24,335,601	\$ 17,619,228		\$ 14,968,544		\$ 12,618,981	
Fund Balance %		19.26%	15.02%	15.63%	19.96%	16.21%	12.12%		10.19%		8.50%	



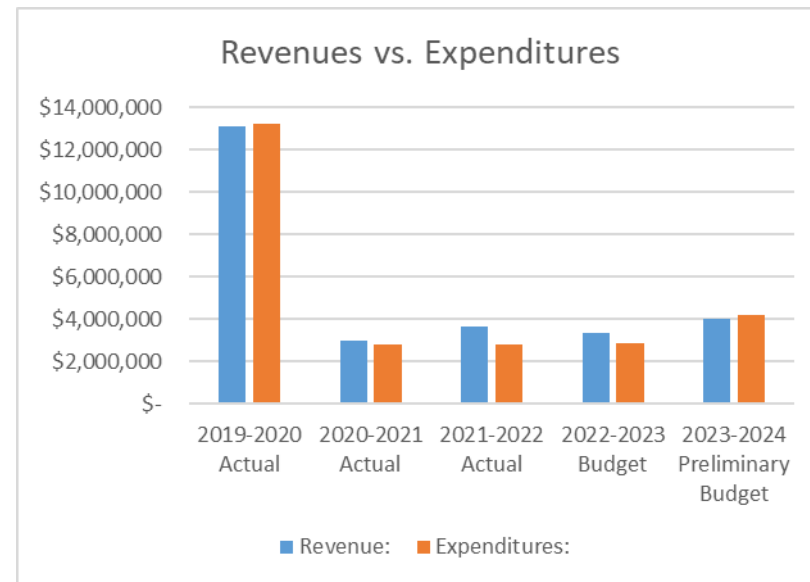
FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Debt Service Fund

The Ferguson-Florissant School District's normal debt and interest obligations for FY2023-24 total \$4,157,912, not including any fees budgeted. These obligations are comprised of \$2,880,000 in principal and \$1,277,912 in interest payments.

The District is evaluating a 10-year facilities plan to the Board of Education. If approved by the BOE, the District will propose appropriate bond issue ballot language for the November 2024 election. With only \$0.2670 levied for the Debt Service Fund and considering the increased assessed valuation this year, the analysis of a potential bond issue would require a tax increase of approximately \$0.4830 for a total debt service levy of \$0.7500.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Debt Service Fund

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 3,003,826	\$ 2,885,462	\$ 3,583,862	\$ 3,262,211	\$ 3,913,061	\$ 650,850	19.95%
	County	\$ 77,170	\$ 68,592	\$ 68,338	\$ 70,000	\$ 89,799	\$ 19,799	28.28%
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Federal	\$ 1,344	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 13,082,340	\$ 2,954,055	\$ 3,652,200	\$ 3,332,211	\$ 4,002,860	\$ 670,649	20.13%
Expenditures:								
	Principal	\$ 11,255,000	\$ 1,335,000	\$ 1,395,000	\$ 1,460,000	\$ 2,880,000	\$ 1,420,000	97.26%
	Interest	\$ 1,828,223	\$ 1,429,519	\$ 1,411,140	\$ 1,361,637	\$ 1,277,912	\$ (83,725)	-6.15%
	Other	\$ 116,567	\$ 4,646	\$ 4,009	\$ 24,999	\$ 30,000	\$ 5,001	20.00%
Total Expenditures		\$ 13,199,790	\$ 2,769,165	\$ 2,810,150	\$ 2,846,636	\$ 4,187,912	\$ 1,341,276	47.12%
Yearly Increase (Decrease)		\$ (117,450)	\$ 184,889	\$ 842,051	\$ 485,575	\$ (185,052)		
Fund Balance - July 1		\$ 3,541,474	\$ 3,424,024	\$ 3,608,913	\$ 4,016,701	\$ 4,502,276		
Fund Balance - June 30		\$ 3,424,024	\$ 3,608,913	\$ 4,450,964	\$ 4,502,276	\$ 4,317,224		



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Debt Service Fund Revenue by Detail Object Local and County Sources

Object Code	Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	Local								
5111	Current Taxes	\$ -	\$ -	\$ 2,710,709	\$ 2,874,018	\$ 2,962,211	\$ 3,731,374	\$ 769,163	25.97%
5112	Delinquent Taxes	\$ -	\$ -	\$ 167,280	\$ 93,354	\$ 200,000	\$ 137,235	\$ (62,765)	-31.38%
5113	Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5114	Intangible Taxes	\$ -	\$ -	\$ -	\$ 12,815	\$ -	\$ 11,933	\$ 11,933	#DIV/0!
5115	M & M (Surcharge Tax)	\$ -	\$ -	\$ -	\$ 573,847	\$ -	\$ -	\$ -	
5116	In Lieu of Tax	\$ -	\$ -	\$ 215	\$ 24,247	\$ -	\$ 28,044	\$ 28,044	#DIV/0!
5141	Earnings on Investments	\$ -	\$ -	\$ 7,258	\$ 5,580	\$ 100,000	\$ 4,475	\$ (95,525)	-95.53%
5195	Prior Period Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5198	Misc. Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Local Total	\$ -	\$ -	\$ 2,885,462	\$ 3,583,862	\$ 3,262,211	\$ 3,913,061	\$ 650,850	19.95%
	County								
5211	Fines/Forfeitures/Escheats	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5221	Utility Taxes	\$ -	\$ -	\$ 68,066	\$ 68,240	\$ 70,000	\$ 89,501	\$ 19,501	27.86%
5222	Misc. County	\$ -	\$ -	\$ 527	\$ 98	\$ -	\$ 298	\$ 298	#DIV/0!
	County Total	\$ -	\$ -	\$ 68,592	\$ 68,338	\$ 70,000	\$ 89,799	\$ 19,799	28.28%



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Debt Service Fund Revenue by Detail Object State, Federal and Other Sources

Object Code	Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	State								
5311	Foundation Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5312	Transportation Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5313	Exceptional Pupil Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5314	Early Childhood Special Ed.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5319	Basic Formula - Gaming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5381	High Need Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5397	Misc. State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	State Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Federal								
5412	Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5418	Reserve Officer Training Corps (ROTC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5437	IDEA Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5441	IDEA Entitlement Funds, Part B IDEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5442	ECSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5483	Headstart	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5499	Misc. Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Federal Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Debt Service Fund Revenue by Detail Object Other Sources

Object Code	Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
	<i>Non-Current</i>								
5692	Refunding Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Non-Current Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<i>Other</i>							\$ -	
	Other Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total	\$ -	\$ -	\$ 2,954,055	\$ 3,652,200	\$ 3,332,211	\$ 4,002,860	\$ 670,649	20.13%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Debt Obligation

Ferguson-Florissant R-II School District of St. Louis County, Missouri Summary of All Outstanding General Obligation Bonds					
Date of Issue	Description	Original Principal Amount	Principal Outstanding	First Call Date	First Call Price
<i>General Obligation Bonds</i>					
March 27, 2012	General Obligation Bonds, Series 2012	\$ 15,000,000	\$ 825,000	5/1/2022	100%
June 24, 2015	General Obligation Bonds, Series 2015	8,770,000	400,000	5/1/2023	100%
December 8, 2016	General Obligation Bonds, Series 2016	4,790,000	3,450,000	5/1/2025	100%
June 27, 2017	General Obligation Bonds, Series 2017	9,380,000	9,155,000	5/1/2027	100%
October 24, 2018	General Obligation Bonds, Series 2018	8,060,000	7,750,000	5/1/2027	100%
May 28, 2020	General Obligation Refunding Bonds, Series 2020	10,000,000	9,930,000	Anytime	100%
April 13, 2023	General Obligation Refunding Bonds, Series 2023	7,145,000	7,145,000	5/1/2030	100%
	Total	<u>\$ 56,000,000</u>	<u>\$ 38,655,000</u>		

Ferguson-Florissant R-II School District of St. Louis County, Missouri Summary of All Outstanding Certificates of Participation					
Date of Issue	Description	Original Par Amount	Principal Outstanding	First Call Date	First Call Price
<i>Certificates of Participation</i>					
December 28, 2016	Certificates of Participation, Series 2016	4,995,000	3,985,000	5/1/2025	100%
	Total	<u>\$ 4,995,000</u>	<u>\$ 3,985,000</u>		

Debt Limitation and Debt Capacity

The total principal amount of general obligation indebtedness in the District cannot exceed 15% of the value of taxable tangible property in the District according to the last completed assessment for state and county purposes at the time such bonds are approved by the voters. Based on \$1,212,004,340* net assessed valuation as of January 1, 2022 as finally adjusted by the Board of Equalization, the current legal debt limit of the District is approximately \$181,800,651, excluding state assessed railroad and utility valuations and the District's available Debt Service Fund Balance. The total outstanding general obligation indebtedness of the District is \$38,655,000**, resulting in a legal debt margin of the District of approximately \$143,145,651.

* St. Louis County Assessment Roll, Net of TIF

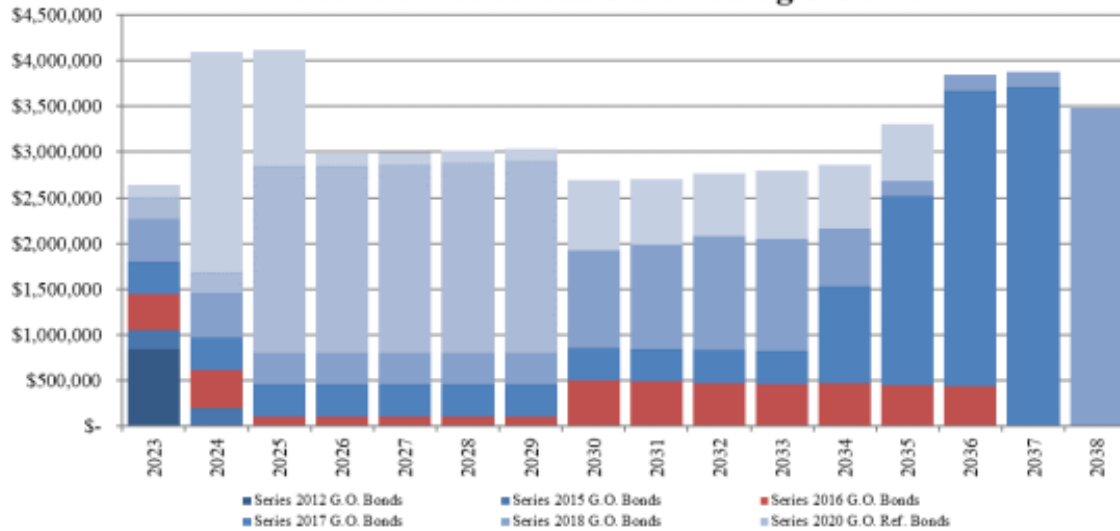
** As of April 13, 2023



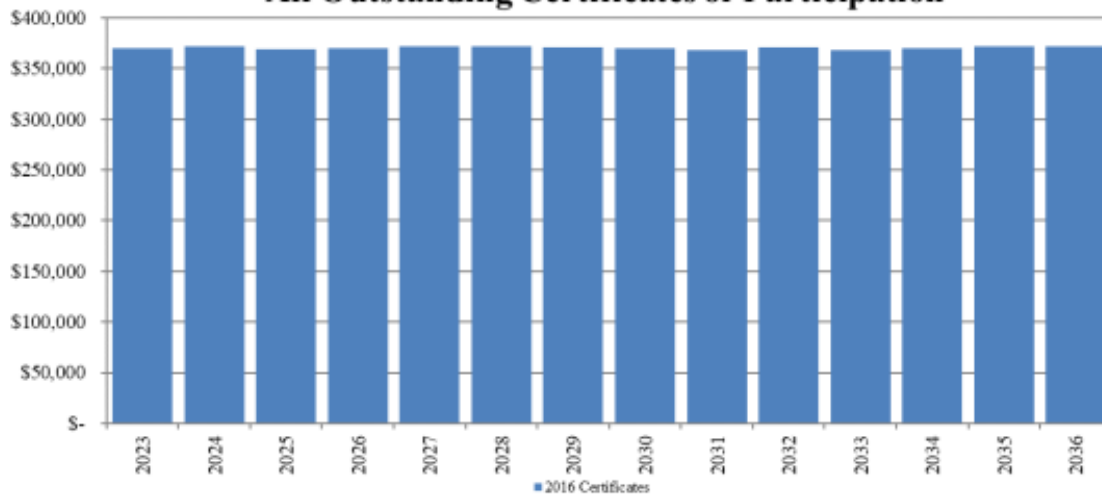
FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

**Ferguson-Florissant R-II School District
Debt Service for All Outstanding GO Debt**



**Ferguson-Florissant R-II School District
All Outstanding Certificates of Participation**





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

The District has a designated debt service levy of \$0.2670 to provide the funds necessary for annual payment of principal and interest on its outstanding general obligation bonds. The table below shows the District's current debt and interest payments through FY2038.

NET DEBT SERVICE

Ferguson-Florissant R-II School District
All Outstanding General Obligation Bonds
As of April 13, 2023

Period Ending	Principal	Coupon	Interest	Total Debt Service	Net Debt Service
12/31/2023	1,460,000	** %	1,178,726.26	2,638,726.26	2,638,726.26
12/31/2024	2,880,000	** %	1,216,894.01	4,096,894.01	4,096,894.01
12/31/2025	2,985,000	** %	1,130,111.01	4,115,111.01	4,115,111.01
12/31/2026	1,910,000	2.010%	1,072,646.76	2,982,646.76	2,982,646.76
12/31/2027	1,965,000	2.010%	1,033,703.01	2,998,703.01	2,998,703.01
12/31/2028	2,025,000	2.010%	993,603.51	3,018,603.51	3,018,603.51
12/31/2029	2,085,000	2.010%	952,298.01	3,037,298.01	3,037,298.01
12/31/2030	1,795,000	** %	899,056.26	2,694,056.26	2,694,056.26
12/31/2031	1,875,000	** %	832,831.26	2,707,831.26	2,707,831.26
12/31/2032	2,005,000	** %	761,306.26	2,766,306.26	2,766,306.26
12/31/2033	2,115,000	** %	683,643.76	2,798,643.76	2,798,643.76
12/31/2034	2,255,000	** %	603,259.38	2,858,259.38	2,858,259.38
12/31/2035	2,800,000	** %	508,475.00	3,308,475.00	3,308,475.00
12/31/2036	3,460,000	4.000%	384,800.00	3,844,800.00	3,844,800.00
12/31/2037	3,640,000	4.000%	242,800.00	3,882,800.00	3,882,800.00
12/31/2038	3,400,000	5.000%	85,000.00	3,485,000.00	3,485,000.00
	38,655,000		12,579,154.49	51,234,154.49	51,234,154.49



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

NET DEBT SERVICE

Ferguson-Florissant R-II School District
All Outstanding General Obligation Bonds
As of April 13, 2023

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
05/01/2023	1,460,000	** %	533,518.38	1,993,518.38	1,993,518.38	
11/01/2023			645,207.88	645,207.88	645,207.88	2,638,726.26
05/01/2024	2,880,000	** %	632,704.13	3,512,704.13	3,512,704.13	
11/01/2024			584,189.88	584,189.88	584,189.88	4,096,894.01
05/01/2025	2,985,000	** %	584,189.88	3,569,189.88	3,569,189.88	
11/01/2025			545,921.13	545,921.13	545,921.13	4,115,111.01
05/01/2026	1,910,000	2.010%	545,921.13	2,455,921.13	2,455,921.13	
11/01/2026			526,725.63	526,725.63	526,725.63	2,982,646.76
05/01/2027	1,965,000	2.010%	526,725.63	2,491,725.63	2,491,725.63	
11/01/2027			506,977.38	506,977.38	506,977.38	2,998,703.01
05/01/2028	2,025,000	2.010%	506,977.38	2,531,977.38	2,531,977.38	
11/01/2028			486,626.13	486,626.13	486,626.13	3,018,603.51
05/01/2029	2,085,000	2.010%	486,626.13	2,571,626.13	2,571,626.13	
11/01/2029			465,671.88	465,671.88	465,671.88	3,037,298.01
05/01/2030	1,795,000	** %	465,671.88	2,260,671.88	2,260,671.88	
11/01/2030			433,384.38	433,384.38	433,384.38	2,694,056.26
05/01/2031	1,875,000	** %	433,384.38	2,308,384.38	2,308,384.38	
11/01/2031			399,446.88	399,446.88	399,446.88	2,707,831.26
05/01/2032	2,005,000	** %	399,446.88	2,404,446.88	2,404,446.88	
11/01/2032			361,859.38	361,859.38	361,859.38	2,766,306.26
05/01/2033	2,115,000	** %	361,859.38	2,476,859.38	2,476,859.38	
11/01/2033			321,784.38	321,784.38	321,784.38	2,798,643.76
05/01/2034	2,255,000	** %	321,784.38	2,576,784.38	2,576,784.38	
11/01/2034			281,475.00	281,475.00	281,475.00	2,858,259.38
05/01/2035	2,800,000	** %	281,475.00	3,081,475.00	3,081,475.00	
11/01/2035			227,000.00	227,000.00	227,000.00	3,308,475.00
05/01/2036	3,460,000	4.000%	227,000.00	3,687,000.00	3,687,000.00	
11/01/2036			157,800.00	157,800.00	157,800.00	3,844,800.00
05/01/2037	3,640,000	4.000%	157,800.00	3,797,800.00	3,797,800.00	
11/01/2037			85,000.00	85,000.00	85,000.00	3,882,800.00
05/01/2038	3,400,000	5.000%	85,000.00	3,485,000.00	3,485,000.00	3,485,000.00
	38,655,000		12,579,154.49	51,234,154.49	51,234,154.49	51,234,154.49



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Fact Sheet for the Ferguson Florissant R-II School District							
	<u>FY 2020</u>	<u>FY 2021</u>	<u>% Change</u>	<u>FY 2022</u>	<u>% Change</u>	<u>FY 2023</u>	<u>% Change</u>
General Fund Levy	2.2004	2.5900	17.71%	2.0731	-19.96%	2.1125	1.90%
Teachers Fund	2.6407	2.1611	-18.16%	2.4974	15.56%	2.4780	-0.78%
Debt Service Levy	0.3000	0.2670	-11.00%	0.2670	0.00%	0.2670	0.00%
Capital Proj Fund Levy	0.0000	0.2040	0.00%	0.2040	0.00%	0.2040	NA
Total Levy	5.1411	5.2221	1.58%	5.0415	-3.46%	5.0615	0.40%
Debt Service Fund Balance							4,450,964
Unrestricted Ending Fund Balance							15.52%
					<u>% Change</u>		
Assessed Valuation (2022)*					8.40%	1,212,004,340	
Debt Limit*							181,800,651
Outstanding GO Debt**							38,655,000
Remaining Debt Capacity**							143,145,651
Outstanding Lease Debt**							3,985,000
Final Maturity of Outstanding GO Debt							May 1, 2038
Final Maturity of Outstanding Lease Debt							May 1, 2036
Historical AV					<u>% Change</u>	<u>Assessed Valuation</u>	
2021					3.35%	1,118,043,290	
2020					2.39%	1,081,833,390	
2019					8.61%	1,056,565,340	
2018					0.84%	972,815,340	
2017						964,693,880	
Revenue Mix			<u>2020</u>			<u>2021</u>	<u>2022</u>
Local (incl. County)			61.65%			61.49%	55.44%
State			29.95%			30.49%	23.51%
Federal			7.09%			8.00%	21.05%
Other			1.31%			0.02%	0.00%
Underlying Rating							S&P: A+

Source: 2021-2022 ASBR unless otherwise noted

*St. Louis County Assessment Roll, 2022 Final Net of TIF

**As of April 13, 2023



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Debt Service Fund Budget Forecast

The Budget Forecast expenditures are primarily attributable to the payments currently included in the debt schedule. The primary focus remains ensuring the District's fiscal stability.

		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	2023-2024 Forecast		2024-2025 Forecast		2025-2026 Forecast	
Revenue:													
	Local	\$ 3,683,590	\$ 3,003,826	\$ 2,885,462	\$ 3,583,862	\$ 3,262,211	\$ 3,913,061	\$ 3,991,322	2%	\$ 4,150,975	4%	\$ 4,233,995	2%
	County	\$ 72,135	\$ 77,170	\$ 68,592	\$ 68,338	\$ 70,000	\$ 89,799	\$ 89,799	0%	\$ 89,799	0%	\$ 89,799	0%
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Federal	\$ 162,735	\$ 1,344	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Other	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
Total Revenues		\$ 3,918,460	\$ 13,082,340	\$ 2,954,055	\$ 3,652,200	\$ 3,332,211	\$ 4,002,860	\$ 4,081,121		\$ 4,240,774		\$ 4,323,794	
Expenditures:													
	Principal	\$ 1,140,000	\$ 11,255,000	\$ 1,335,000	\$ 1,395,000	\$ 1,460,000	\$ 2,880,000	\$ 2,985,000	4%	\$ 1,910,000	-36%	\$ 1,965,000	3%
	Interest	\$ 1,674,970	\$ 1,828,223	\$ 1,429,519	\$ 1,411,140	\$ 1,361,637	\$ 1,277,912	\$ 1,168,380	-9%	\$ 1,091,842	-7%	\$ 1,053,451	-4%
	Other	\$ 68,327	\$ 116,567	\$ 4,646	\$ 4,009	\$ 24,999	\$ 30,000	\$ 30,000	0%	\$ 30,000	0%	\$ 30,000	0%
Total Expenditures		\$ 2,883,297	\$ 13,199,790	\$ 2,769,165	\$ 2,810,150	\$ 2,846,636	\$ 4,187,912	\$ 4,183,380		\$ 3,031,842		\$ 3,048,451	
Yearly Increase (Decrease)		\$ 1,035,163	\$ (117,450)	\$ 184,889	\$ 842,051	\$ 485,575	\$ (185,052)	\$ (102,259)		\$ 1,208,932		\$ 1,275,342	
Fund Balance - July 1		\$ 2,506,310	\$ 3,541,474	\$ 3,424,024	\$ 3,608,913	\$ 4,016,701	\$ 4,502,276	\$ 4,317,224		\$ 4,214,965		\$ 5,423,897	
Fund Balance - June 30		\$ 3,541,474	\$ 3,424,024	\$ 3,608,913	\$ 4,450,964	\$ 4,502,276	\$ 4,317,224	\$ 4,214,965		\$ 5,423,897		\$ 6,699,240	



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Capital Projects/Bond Funds

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
Revenue:								
	Local	\$ 469,777	\$ 2,120,032	\$ 2,744,472	\$ 2,323,048	\$ 4,993,175	\$ 2,670,127	114.94%
	County	\$ -	\$ 43,743	\$ 60,873	\$ 45,000	\$ 68,611	\$ 23,611	52.47%
	State	\$ -	\$ 3,076	\$ -	\$ -	\$ -	\$ -	
	Federal	\$ 137,350	\$ 149,208	\$ -	\$ 7,580,000	\$ -	\$ (7,580,000)	-100.00%
	Other	\$ 1,398,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 2,005,627	\$ 2,316,059	\$ 2,805,344	\$ 9,948,048	\$ 5,061,786	\$ (4,886,262)	-49.12%
Expenditures:								
	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Capital Outlay	\$ 3,582,690	\$ 1,576,894	\$ 6,927,316	\$ 10,621,700	\$ 8,779,208	\$ (1,842,492)	-17.35%
	Other	\$ 451,222	\$ 1,168,442	\$ 642,908	\$ 643,475	\$ 643,475	\$ -	
Total Expenditures		\$ 4,033,911	\$ 2,745,336	\$ 7,570,224	\$ 11,265,175	\$ 9,422,683	\$ (1,842,492)	-16.36%
Yearly Increase (Decrease)		\$ (2,028,284)	\$ (429,277)	\$ (4,764,880)	\$ (1,317,127)	\$ (4,360,897)		
Transfer from General Fund		\$ -	\$ -	\$ 1,015,934	\$ 971,331	\$ 4,360,897		
Transfer from Food Service Fund		\$ 101,610	\$ -	\$ -	\$ -	\$ -		
Fund Balance - July 1		\$ 6,291,926	\$ 4,365,251	\$ 3,935,974	\$ 345,796	\$ -		
Fund Balance - June 30		\$ 4,365,251	\$ 3,935,974	\$ 187,028	\$ -	\$ -		



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Capital Projects/Bond Funds Revenue by Detail Object Local and County Sources

Object Code	Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
Local									
5111	Current Taxes	\$ -	\$ -	\$ 2,066,516	\$ 2,195,672	\$ 2,263,048	\$ 2,850,938	\$ 587,890	25.98%
5112	Delinquent Taxes	\$ -	\$ -	\$ 49,176	\$ 71,219	\$ 50,000	\$ 104,854	\$ 54,854	109.71%
5113	Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5114	Intangible Taxes	\$ -	\$ -	\$ -	\$ 9,790	\$ -	\$ 9,118	\$ 9,118	#DIV/0!
5115	M & M (Surcharge Tax)	\$ -	\$ -	\$ -	\$ 438,404	\$ -	\$ 2,000,000	\$ 2,000,000	#DIV/0!
5116	In Lieu of Tax	\$ -	\$ -	\$ 164	\$ 18,477	\$ -	\$ 21,427	\$ 21,427	#DIV/0!
5131	Transportation Fees From Patro	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,419	\$ 3,419	#DIV/0!
5141	Earnings on Investments	\$ -	\$ -	\$ 4,176	\$ 7,481	\$ -	\$ 3,419	\$ 3,419	#DIV/0!
5151	Food Service - Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5171	Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5181	Community Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5191	Rentals	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	
5192	Gifts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5195	Prior Period Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5198	Misc. Local	\$ -	\$ -	\$ -	\$ 3,429	\$ -	\$ -	\$ -	
	Local Total	\$ -	\$ -	\$ 2,120,032	\$ 2,744,472	\$ 2,323,048	\$ 4,993,175	\$ 2,670,127	114.94%
County									
5221	Utility Taxes	\$ -	\$ -	\$ 43,341	\$ 60,873	\$ 45,000	\$ 68,383	\$ 23,383	51.96%
5222	Misc. County	\$ -	\$ -	\$ 402	\$ -	\$ -	\$ 228	\$ 228	#DIV/0!
	County Total	\$ -	\$ -	\$ 43,743	\$ 60,873	\$ 45,000	\$ 68,611	\$ 23,611	52.47%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Capital Projects/Bond Funds Revenue by Detail Object State, Federal and Other Sources

Object Code	Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Preliminary \$ Change	Preliminary % Change
State									
5332	Vocational/Technical Aid	\$ -	\$ -	\$ 3,076	\$ -	\$ -	\$ -	\$ -	
5397	Misc. State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	State Total	\$ -	\$ -	\$ 3,076	\$ -	\$ -	\$ -	\$ -	
Federal									
5422	ARP - ESSER III	\$ -	\$ -	\$ -	\$ -	\$ 5,732,930	\$ -	\$ (5,732,930)	
5423	CRRSA - ESSER II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5424	CARES - ESSER Fund	\$ -	\$ -	\$ 102,928	\$ -	\$ 1,802,070	\$ -	\$ (1,802,070)	
5425	CARES - Governor's Emergency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5427	Perkins Basic Grant, Career Edu	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	
5437	IDEA Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5441	IDEA Entitlement Funds, Part B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5442	ECSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5445	School Lunch	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ (25,000)	
5451	Title I	\$ -	\$ -	\$ 21,280	\$ -	\$ -	\$ -	\$ -	
5499	Misc. Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Federal Total	\$ -	\$ -	\$ 149,208	\$ -	\$ 7,580,000	\$ -	\$ (7,580,000)	
Non-Current									
5611	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5631	Net Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5651	Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5692	Refunding Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Non-Current Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other									
	Other Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total	\$ -	\$ -	\$ 2,316,059	\$ 2,805,344	\$ 9,948,048	\$ 5,061,786	\$ (4,886,262)	-49.12%



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Capital Projects Development Process

The Ferguson Florissant School District's facilities include seven primary schools (PK-2), six intermediate schools (3-5), two sixth grade centers, three middle schools, three comprehensive high schools, one innovation school, one alternative education school, two Child Development Centers within other buildings and one welcome/student service center. The District also has the Little Creek Nature Area, Challenger Learning Center, an administration building and the Transportation Office. These 27 sites include over 1.9 million square feet of building space under roof, with miles of plumbing and wiring, and hundreds of mechanical systems. The average building in the District is 66 years old; the newest building is 20 years old and the oldest building is 143 years old. Central Intermediate School was built in 1880 and is the oldest continually operating school building west of the Mississippi.

The District believes that carefully determined building improvements are essential to controlling future capital expenses. The District is currently working to complete a 10 year Comprehensive Facilities Long Range Plan. The Long Range Plan outlines the major capital projects that will need to be completed over the next 10 years. This comprehensive long range plan will be based on a detailed assessment of all District buildings/campuses. With the increase costs in materials and labor shortages, the District's Facilities staff continually reviews projects and sets priorities for each fiscal year based on the needs of each building/location and financial resources available.

The process of identifying minor capital projects is ongoing with the Assistant Superintendent and the Director of Operations and Maintenance in collaboration with the Superintendent, continually assessing and reassessing needs of each building. These administrators are responsible for prioritizing needs for the entire District. The highest priority needs are included in the capital projects budget each year. The operating budget does take priority over the capital budget because the operating budget includes expenses directly related to educating students



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Planned Capital Expenditure List for FY2023-24

1. Equipment & Other Capital Outlay Replacement.....	\$3,323,775
a. Grounds/Custodial Equipment.....	\$100,000
b. Vehicles.....	\$370,000
c. Buses.....	\$2,000,000
d. Security Equipment	\$10,000
e. Lighting Lease Payment.....	\$175,000
f. Copier Lease	\$95,000
g. Certificate of Participation Payment.....	\$373,475
h. Audio Visual.....	\$25,000
i. Furniture	\$100,000
j. Food Service.....	\$50,000
k. MTSS.....	\$18,800
l. Student Services.....	\$6,500
 2. Infrastructure & Building System.....	 \$ 4,430,000
a. MEP	\$3,800,000
b. Roofing	\$50,000
c. Flooring	\$300,000
d. Security Systems	\$75,000
e. Safety Systems.....	\$125,000
f. ADA Improvements.....	\$ 80,000
 3. Site Improvements.....	 \$500,000
a. Paving.....	\$ 300,000
b. Misc. Site Improvements.....	\$200,000
 4. Technology Services	 \$968,908
 5. Emergency Purchases	 \$200,000
 TOTAL CAPITAL BUDGET.....	 \$9,422,683

Construction Timelines:

The dates of the major capital projects scheduled for FY24 and their timelines are for the entire school year from August 2023 through June 2024. Many of these projects will happen during breaks when the schools are closed so that companies as well as our staff can get in and out without impeding instruction.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

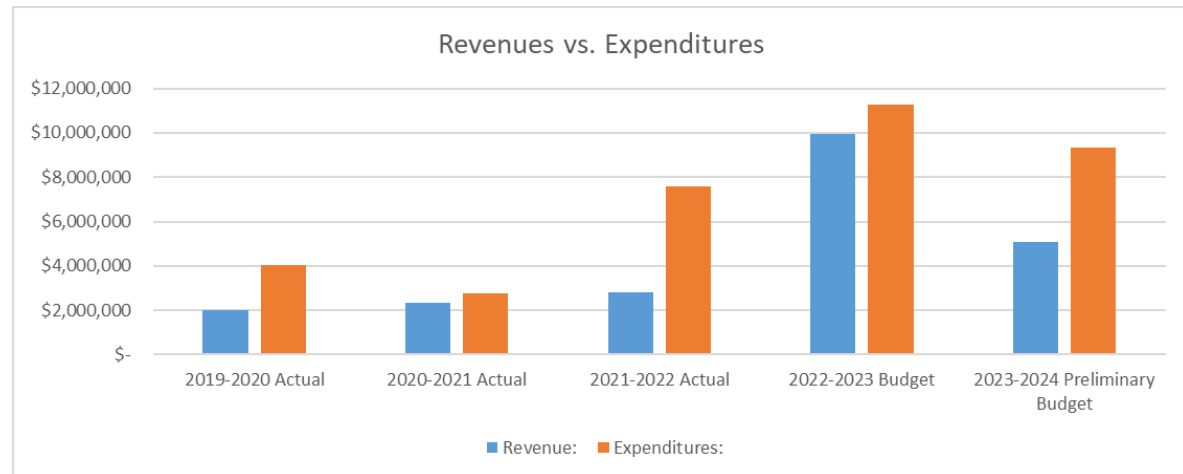
2023-24 ANNUAL BUDGET

Capital Projects/Bond Funds Budget Forecast

The District allocates part of its tax levy to fund Capital Projects expenditures. That levy does not cover all budgeted expenditures; however, Section 165.011, RSMo, provides for several interfund transfers that a school district may make, one of those being the ability to transfer monies from the General Fund to the Capital Projects Fund. Maximum transfer amounts are calculated annually by the DESE based upon the first preceding year weighted average daily attendance and the current year state adequacy target; the calculations are not finalized until June 30.

The District is aware that the capital/bond fund needs to have a sufficient fund balance to address unanticipated needs and significant system failures. The District has many deferred maintenance issues to address and will need to budget expenditures needed to address facility issues. The District has plans for a future bond issue; however, when that is approved by the Board of Education, then the District will include that information into the forecast. Until a bond issue is authorized by the Board of Education and approved by the taxpayers, the Capital fund will need to be strategic in funding the facility needs of the District.

The Bond Fund is currently inactive.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	2024-2025 Forecast		2025-2026 Forecast		2026-2027 Forecast	
Revenue:												
	Local	\$ 469,777	\$ 2,120,032	\$ 2,744,472	\$ 2,323,048	\$ 4,993,175	\$ 5,093,039	2%	\$ 5,296,760	4%	\$ 5,402,695	2%
	County	\$ -	\$ 43,743	\$ 60,873	\$ 45,000	\$ 68,611	\$ 68,611	0%	\$ 68,611	0%	\$ 68,611	0%
	State	\$ -	\$ 3,076	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Federal	\$ 137,350	\$ 149,208	\$ -	\$ 7,580,000	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Other	\$ 1,398,500	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
Total Revenues		\$ 2,005,627	\$ 2,316,059	\$ 2,805,344	\$ 9,948,048	\$ 5,061,786	\$ 5,161,650		\$ 5,365,371		\$ 5,471,306	
Expenditures:												
	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Capital Outlay	\$ 3,582,690	\$ 1,576,894	\$ 6,927,316	\$ 10,621,700	\$ 8,779,208	\$ 8,000,000	-9%	\$ 8,000,000	0%	\$ 8,000,000	0%
	Other	\$ 451,222	\$ 1,168,442	\$ 642,908	\$ 643,475	\$ 643,475	\$ 643,475	0%	\$ 643,475	0%	\$ 643,475	0%
Total Expenditures		\$ 4,033,911	\$ 2,745,336	\$ 7,570,224	\$ 11,265,175	\$ 9,422,683	\$ 8,643,475		\$ 8,643,475		\$ 8,643,475	
Yearly Increase (Decrease)		\$ (2,028,284)	\$ (429,277)	\$ (4,764,880)	\$ (1,317,127)	\$ (4,360,897)	\$ (3,481,826)		\$ (3,278,104)		\$ (3,172,169)	
Transfer to Capital Projects Fund		\$ 101,610	\$ -	\$ 1,015,934	\$ 971,331	\$ 4,360,897	\$ 3,481,826		\$ 3,278,104		\$ 3,172,169	
Fund Balance - July 1		\$ 6,291,926	\$ 4,365,251	\$ 3,935,974	\$ 345,796	\$ -	\$ -		\$ -		\$ -	
Fund Balance - June 30		\$ 4,365,251	\$ 3,935,974	\$ 187,028	\$ -	\$ -	\$ -		\$ -		\$ -	

The forecasts for the Capital Projects/Bond Funds do not reflect any issuance of general obligation bonds. In addition, the transfer amount is enough to zero out the fund and not produce any fund balance going forward. A district our size is expected to have about \$8-10M in deferred maintenance a year without the support of bond proceeds.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

OPEB LIABILITY

In addition to the pension benefits described in Note 4, the District allows employees who retire from the District to participate in the District's health, dental and life insurance plans. Upon meeting the retirement requirements per PSRS or PEERS, the employees can elect to participate in the District's plans. The retirees must pay for 100 percent of their coverage for each plan in which they elect to participate. The premiums are based on a single blended rate for both active employees and retirees. The blended rates provide an implicit rate subsidy for retirees because, on an actuarial basis, the current and future claims are expected to result in higher costs to the plan on average than those of active employees. The difference between the amount the retiree is required to pay and the actual cost to the District is considered to be a post-employment benefit.

The District has not established an irrevocable trust fund for the accumulation of resources for the future payment of benefits under the plan; benefits are paid on a pay-as-you-go basis. A stand-alone financial report is not available for the plan. During the current year, retirees participating in the District's insurance plans paid premiums totaling approximately \$1,526,000.

The District does not have a calculated OPEB liability as it is not required for cash basis financial statements.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Celebrating



**FERGUSON-FLORISSANT
SCHOOL DISTRICT**
#TEACHERPROUDTUESDAY

"I HAVE BEEN WITH THE DISTRICT SINCE 2004.
I PARTNER WITH HIGH SCHOOL SENIORS TO ENSURE THEY ARE GRADUATION READY. MY OBJECTIVE IS TWO PARTS. FIRST, I WANT TO ENSURE MY STUDENTS KNOW THE EXACT STEPS TO ACHIEVE THEIR DREAMS. SECOND, I NEED THEM TO FEEL ASSURED I SUPPORT THEM AS THEIR FOREVER TEACHER, MR. WILLIAMS AS THEIR FOREVER PRINCIPAL AND AS ALUMNI OF THE FERGUSON-FLORISSANT SCHOOL DISTRICT, THEY ALWAYS HAVE A HOME."

DR. KEM SMITH
ENGLISH LANGUAGE ARTS
MCCLUER NORTH HS

The UNITED AWARDS BLACK - TIE RECOGNITION GALA

APRIL 22 • 6-9 P.M.
STEAM ACADEMY AT MCCLUER SOUTH-BERKELEY
201 BROTHERTON LN 63135



Robert Goodwin
Bermuda



Stacey Robinson
Central



Sheila Thimes
Commons Lane



Tanya Blase-Buchheit
Duchesne

**FERGUSON-FLORISSANT
SCHOOL DISTRICT**
**CONGRATULATIONS
TEACHERS OF THE YEAR
2022-23!**

PRE-K - 2ND



Kristen Pohlman
Holman



Kimberly Berry
Parker Road



Merin Bears
Walnut Grove



Our Staff



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object

General (Incidental) and Special Revenue (Teachers') Funds Only Salary and Benefits

Object Code Name	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	Dollar Difference	Percent Difference
CERTIFIED SALARIES	\$ 51,821,768	\$ 54,251,743	\$ 55,863,172	\$ 55,287,956	\$ 58,546,706	\$ 3,258,750	5.89%
ADMINISTRATOR SALARIES	\$ 4,299,223	\$ 3,593,936	\$ 3,421,534	\$ 3,403,279	\$ 3,508,267	\$ 104,988	3.08%
CERTIFIED PART-TIME SALARIES	\$ 181,260	\$ 1,708	\$ 597,474	\$ 650,000	\$ 1,350,000	\$ 700,000	107.69%
SUPPLEMENTAL PAY	\$ 1,273,240	\$ 428,268	\$ 1,502,507	\$ 1,722,271	\$ 1,477,994	\$ (244,277)	-14.18%
CERTIFIED UNUSED LEAVE/PAY	\$ 181,627	\$ 684,347	\$ 346,684	\$ 433,077	\$ 350,000	\$ (83,077)	-19.18%
NON-CERTIFIED SALARIES	\$ 17,605,503	\$ 16,949,319	\$ 19,317,972	\$ 20,803,120	\$ 21,239,825	\$ 436,705	2.10%
NON-CERTIFIED AIDE SALARIES	\$ 2,208,766	\$ 2,524,182	\$ 2,208,106	\$ 1,879,149	\$ 2,250,000	\$ 370,851	19.74%
NON-CERTIFIED SUBSTITUTE SALARIES	\$ 1,875,233	\$ 1,877,659	\$ 2,024,713	\$ 2,610,897	\$ 2,000,000	\$ (610,897)	-23.40%
NON-CERTIFIED PART-TIME	\$ 810,655	\$ 837,091	\$ 713,794	\$ 61,315	\$ 800,000	\$ 738,686	1204.75%
NON-CERTIFIED UNUSED LEAVE/PAY	\$ -	\$ 402,320	\$ 243,289	\$ 31,000	\$ 200,000	\$ 169,000	545.16%
SALARIES TOTAL	\$ 80,257,274	\$ 81,550,572	\$ 86,239,245	\$ 86,882,063	\$ 91,722,791	\$ 4,840,728	5.57%
CERTIFIED RETIREMENT	\$ 9,076,141	\$ 9,481,158	\$ 9,919,555	\$ 9,966,877	\$ 10,465,221	\$ 498,344	5.00%
NON-CERTIFIED RETIREMENT	\$ 1,743,495	\$ 1,732,374	\$ 1,858,649	\$ 2,095,299	\$ 2,189,587	\$ 94,288	4.50%
SOCIAL SECURITY / FICA	\$ 1,326,817	\$ 1,333,815	\$ 1,446,484	\$ 1,639,156	\$ 1,704,722	\$ 65,566	4.00%
MEDICARE	\$ 1,225,295	\$ 1,191,435	\$ 1,270,072	\$ 1,332,864	\$ 1,386,178	\$ 53,315	4.00%
MEDICAL INSURANCE	\$ 11,222,377	\$ 11,539,613	\$ 12,155,272	\$ 13,162,102	\$ 13,820,207	\$ 658,105	5.00%
WORKERS' COMPENSATION INSURANCE	\$ 1,052,772	\$ 1,068,755	\$ 924,025	\$ 1,230,846	\$ 1,255,463	\$ 24,617	2.00%
UNEMPLOYMENT COMPENSATION	\$ 49,309	\$ 72,419	\$ 38,751	\$ 34,000	\$ 34,680	\$ 680	2.00%
BENEFITS TOTAL	\$ 25,696,207	\$ 26,419,569	\$ 27,612,808	\$ 29,461,144	\$ 30,856,059	\$ 1,394,915	4.73%
SALARY AND BENEFITS TOTAL	\$105,953,481	\$107,970,141	\$113,852,053	\$116,343,207	\$122,578,850	\$ 6,235,643	5.36%



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object General (Incidental) and Special Revenue (Teachers') Funds Only Salary and Benefits (Continued)

The District annually reviews its staffing needs based on enrollment trends and estimates while also aligning to the Missouri School Improvement Standards version 6 (MSIP6). The 2023-24 staffing plan is closely aligned with the District's overall strategic plan.

The current economic environment continues to be challenging with filling positions, especially the classroom teacher. The District negotiated raises, but will need to be strategic in compensating its staff due to the increasing pressures of other school districts and industry standards rising while all competing for personnel. The proposed staffing plan maintains status quo staffing levels for 2023-2024.

Ferguson-Florissant School District IS HIRING!

WE ARE LOOKING FOR:
All levels of teachers (Elementary, Middle and High School), Instructional Aides, Counselors, Clerical, Administration, Nurses, Safety Monitors, Food Service, Custodial, Bus Drivers and more.

Apply today at fergflor.org/jobs



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

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FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

High Schools



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object McCluer High School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ 5,156	\$ 15,017	\$ 17,916	\$ 6,250	\$ (11,666)	-186.66%
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ 82,775	\$ 43,909	\$ 65,236	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ 3,947	\$ 278,866	\$ 273	\$ -	\$ -	\$ -	
Rental	6333	\$ 40,492	\$ 40,059	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 7,938	\$ 127	\$ 2,428	\$ 2,500	\$ 2,500	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ 1,453	\$ 1,429	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ 23,831	\$ 16,425	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 160,436	\$ 385,971	\$ 82,954	\$ 20,416	\$ 8,750	\$ (11,666)	-133.33%
Supplies (64000-64999)								
General Supplies	6411	\$ 82,958	\$ 49,387	\$ 127,540	\$ 151,556	\$ 157,651	\$ 6,095	3.87%
Supplies - Technology Related	6412	\$ 18,311	\$ 11,181	\$ 18,678	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 12,730	\$ 13,152	\$ 1,273	\$ 9,715	\$ 13,409	\$ 3,694	27.55%
Library Resources	6451	\$ 7,265	\$ 3,946	\$ 13,888	\$ 3,096	\$ -	\$ (3,096)	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Supplies and Materials	6491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 121,264	\$ 77,666	\$ 161,377	\$ 164,367	\$ 171,060	\$ 6,693	3.91%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ 20,206	\$ -	\$ 8,151	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ 2,322	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ 20,206	\$ -	\$ 10,473	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 301,906	\$ 463,637	\$ 254,805	\$ 184,783	\$ 179,810	\$ (4,973)	-2.77%
Total Expenditures for 61000-65999		\$ 301,906	\$ 463,637	\$ 254,805	\$ 184,783	\$ 179,810	\$ (4,973)	-2.77%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

McCluer High School

Mission Statement:

The mission of McCluer High School is to provide challenging educational experiences that will inspire and empower ALL students to think critically and creatively, communicate effectively, and become responsible citizens who carry themselves with integrity in an ever-changing world.



Vision:

McCluer High School will produce students who are college and career ready. Our students will possess the skills, attitudes, and abilities to make a positive impact in our local and global communities.

Certified Staff: 45

Enrollment: 1128

100% - Free and Reduced Price

Lunch

21% - Special Education

FY24 Budget Highlights:

- We anticipated keeping our budget status quo based on minimal changes during the next year.



2019 McCluer Graduate ♥ Valedictorian of Fisk

Congratulations to McCluer ('19) alumna, Alyiah Berryhill for being named Fisk University Class of 2023 Valedictorian. She graduates with a 4.0 GPA earning her BA in Psychology. An important aspect of Ferguson-Florissant's strategic plan, [Equity and Access for All](#), is helping prepare our students for their post-secondary plans whichever path they take. [Our Profile of a Graduate](#) puts into motion our goal to help nurture students who are strong communicators; collaborators; innovators; citizens; and master learners. We will feature profiles of 2023 graduates and alumni who embody that Profile of a FFSD Graduate as they pursue their post-secondary plans or their chosen career path through our "Profile of a Graduate" highlight series. Congratulations, Alyiah. We are #fergflorproud!



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object McCluer South Berkeley – STEAM Academy Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ 9,750	\$ 21,717	\$ 11,666	\$ 11,600	\$ (66)	-0.57%
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ 37,500	\$ 43,909	\$ 65,236	\$ -	\$ 1,500	\$ 1,500	100.00%
Repairs & Maintenance	6332	\$ 3,947	\$ -	\$ 273	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 7,938	\$ 4,127	\$ 7,275	\$ 16,825	\$ 16,825	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ 1,453	\$ 1,429	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ 23,831	\$ 23,125	\$ 13,130	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 74,669	\$ 82,340	\$ 107,631	\$ 28,491	\$ 29,925	\$ 1,434	4.79%
Supplies (64000-64999)								
General Supplies	6411	\$ 34,782	\$ 32,554	\$ 71,603	\$ 65,163	\$ 93,922	\$ 28,759	30.62%
Supplies - Technology Related	6412	\$ 18,336	\$ 11,181	\$ 18,678	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 4,822	\$ 3,881	\$ 5,507	\$ 5,463	\$ 5,463	\$ -	
Library Resources	6451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 57,941	\$ 47,617	\$ 95,787	\$ 70,626	\$ 99,385	\$ 28,759	28.94%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ 645	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ 645	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 132,609	\$ 129,957	\$ 204,063	\$ 99,117	\$ 129,310	\$ 30,193	23.35%
Total Expenditures for 61000-65999		\$ 132,609	\$ 129,957	\$ 204,063	\$ 99,117	\$ 129,310	\$ 30,193	23.35%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

McCluer South Berkeley – STEAM Academy

Mission Statement:

STEAM High students are dedicated leaders and scholars for whom we foster a sense of belonging and confidence so they may work to become

compassionate human beings who are able to

effectively problem solve real-world issues, navigate an advanced STEAM curriculum, and give back through contributions to their community and the world.



Vision:

We will provide accelerated learning opportunities, unique community programming, and many STEAM High Exclusives that our scholars have earned and deserve. Our STEAM High Mission statement is one we are dedicated to implementing regardless of the method or location for instructional delivery.

Certified Staff: 33

Enrollment: 475

100% - Free and Reduced Price Lunch

6% - Special Education

FY24 Budget Highlights:

- The largest increase will reflect our continued growth as we anticipate growing by 50 students for the 23-24 school year.
- Our main focus at STEAM High is to ensure our scholars are scoring on average at least proficient on our EOC exams which will lead scholars to being college and career ready.
- Our budget supports our goals because expenses are focused on materials needed to provide high yield engaging instructional activities that fit with the STEAM High model of project/problem based learning and hands on experiences.

	Current Goals
Instruction	STEAM High will have MPI score averages at or above 400.
Professional Learning Communities	STEAM High will hold PLC meetings weekly where data and instructional strategies are unpacked, examined, and built upon to ensure student learning and growth.
Equity/Access	STEAM High will see increases in our dual enrollment program as well as increases in our extra-curricular and co-curricular activity participation.
Social-Emotional Supports	STEAM High will continue to work with the DESSA screener and well as our SEL curriculum to ensure social emotional learning and growth continues at a steady rate.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object PROBE Program Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 371	\$ -	\$ -	\$ -	\$ 273	\$ 273	100.00%
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 371	\$ -	\$ -	\$ 250	\$ 523	\$ 273	52.20%
Supplies (64000-64999)								
General Supplies	6411	\$ -	\$ 1,341	\$ -	\$ 6,524	\$ 4,258	\$ (2,266)	-53.22%
Supplies - Technology Related	6412	\$ -	\$ 2,870	\$ -	\$ 2,000	\$ 5,000	\$ 3,000	60.00%
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Resources	6451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ -	\$ 4,211	\$ -	\$ 8,524	\$ 9,258	\$ 734	7.93%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 371	\$ 4,211	\$ -	\$ 8,774	\$ 9,781	\$ 1,007	10.30%
Total Expenditures for 61000-65999		\$ 371	\$ 4,211	\$ -	\$ 8,774	\$ 9,781	\$ 1,007	10.30%



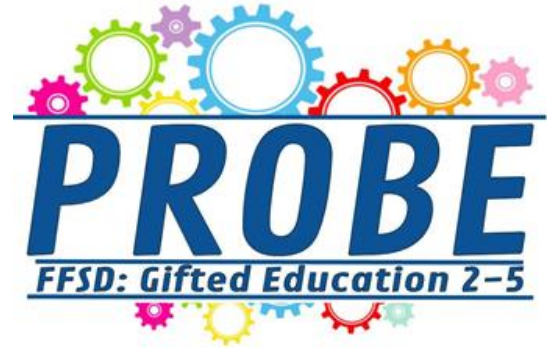
FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

PROBE Program

Mission Statement:

We will empower all students to achieve their potential by cultivating a love of learning in an environment of respect, accountability and responsibility.



Vision:

We provide an environment of excellence where students and their intellectual peers are innovative, empowered, and prepared with emotional fortitude and communication skills. Students will develop cognitive ability, intrapersonal and interpersonal skills for lifelong success.

Certified Staff: 6

Enrollment: 182

100% - Free and Reduced Price Lunch

4% - Special Education

FY24 Budget Highlights:

- We anticipate keeping our budget consistent with the previous years in order to continue to provide deep learning experiences for students.

		Current Goals
Instruction		https://docs.google.com/document/d/1has7nKBSDk-fAhcwP6nKwUvWTNosD9SELIRv1sYB4AU/edit?usp=sharing
Professional Learning Communities		https://docs.google.com/document/d/1has7nKBSDk-fAhcwP6nKwUvWTNosD9SELIRv1sYB4AU/edit?usp=sharing
Equity/Access		https://docs.google.com/document/d/1has7nKBSDk-fAhcwP6nKwUvWTNosD9SELIRv1sYB4AU/edit?usp=sharing
College & Career Readiness		https://docs.google.com/document/d/1has7nKBSDk-fAhcwP6nKwUvWTNosD9SELIRv1sYB4AU/edit?usp=sharing
Social Emotional Supports		https://docs.google.com/document/d/1has7nKBSDk-fAhcwP6nKwUvWTNosD9SELIRv1sYB4AU/edit?usp=sharing



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object McCluer North High School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ 7,947	\$ 15,017	\$ 11,667	\$ 11,667	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ 82,775	\$ 43,909	\$ 65,236	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ 3,947	\$ 278,866	\$ 273	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 20,564	\$ 407	\$ 9,037	\$ 16,825	\$ 16,825	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ 1,453	\$ 1,429	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ 51,450	\$ 30,246	\$ 3,605	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 160,188	\$ 362,804	\$ 93,167	\$ 28,492	\$ 28,492	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 88,017	\$ 107,140	\$ 157,378	\$ 180,726	\$ 177,876	\$ (2,850)	-1.60%
Supplies - Technology Related	6412	\$ 48,933	\$ 12,696	\$ 27,185	\$ 2,500	\$ 5,000	\$ 2,500	50.00%
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ 2,173	\$ 8,978	\$ 2,663	\$ -	\$ -	\$ -	
Library Books	6441	\$ 19,290	\$ 4,961	\$ 165	\$ 13,041	\$ 13,340	\$ 299	2.24%
Library Resources	6451	\$ (360)	\$ 5,304	\$ 17,071	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Supplies and Materials	6491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 158,053	\$ 139,080	\$ 204,461	\$ 196,267	\$ 196,216	\$ (51)	-0.03%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 318,242	\$ 501,884	\$ 297,629	\$ 224,759	\$ 224,708	\$ (51)	-0.02%
Total Expenditures for 61000-65999		\$ 318,242	\$ 501,884	\$ 297,629	\$ 224,759	\$ 224,708	\$ (51)	-0.02%



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

McCluer North High School

Mission Statement:

The mission of the McCluer North High School is to provide high-quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.



Vision:

The vision of McCluer North High School is for all learners to graduate believing that anything is possible and prepared to realize those possibilities.

Certified Staff: 44

Enrollment: 1122

100% - Free and Reduced Price Lunch

21% - Special Education

FY24 Budget Highlights:

- We anticipated keeping our budget status quo based on minimal changes during the year.
- Students identified as Algebra 1 students will complete 30 Imagine math lessons; McCluer North will increase the number of minority students who complete and pass AP/IB exams with a 3 or 4 or better by 10 students (EA4); Students in each cohort will be on track for graduation; 80% McCluer North students will participate in school sponsored activities.

	Current Goals
Leadership	By August 22, 2022, the leadership team administration team will provide 100% of classrooms with highly qualified personnel by recruiting, selecting, developing, and retaining people of color and others from marginalized groups, to achieve the school system's vision, mission, and goals. (L9) (7.1 of anti-racist standards)
Collaborative Climate and Culture	By Aug 12, 2022 80% of incoming freshman households will receive a McCluer North yard sign and McCluer North t-shirt as they receive a home visit by McCluer North faculty or staff members (CC2) By Aug 18, 2022 80% of incoming freshmen will visit McCluer North and participate in freshman orientation to understand the culture, rituals, and routines of McCluer North (CC1).
Equity/Access	By June 1, 2023, McCluer North will increase the number of minority students who complete and pass AP/IB exams with a 3 or 4 or better by 10 students (EA4). By June 1, 2024, McCluer North will increase the average ACT score to 16.8 to 18 (EA4). By June 1, 2023, students identified as Algebra 1 students will complete 30 Imagine math lessons (EA4). By June 1, 2023, students identified as Geometry students will complete 30 Imagine math lessons (EA4) By June 1, 2023, students identified as Algebra 2 students will complete 30 Imagine Math lessons. By June 30, 2023, at least 98% of students in each cohort will be on track for graduation. (EA2)
Effective Teaching and Learning	By June 1, 2024, 80% McCluer North students will participate in school sponsored activities (TL7). By Dec 31, 2022 Students identified for re-entry to McCluer North will maintain 90% attendance, receive no more than one referral, participate in at least one school sponsored activity, while passing seven out of eight classes. (TL7)



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Cool Valley Innovation School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ (33)	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ 88,850	\$ 33,909	\$ 103,210	\$ 75,000	\$ 75,000	\$ -	
Repairs & Maintenance	6332	\$ -	\$ 278,866	\$ 273	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ 312	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 101	\$ 127	\$ 11,090	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ 16,425	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 89,263	\$ 329,327	\$ 114,550	\$ 75,000	\$ 75,000	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 4,604	\$ 3,423	\$ 13,160	\$ 27,956	\$ 32,137	\$ 4,181	13.01%
Supplies - Technology Related	6412	\$ 203	\$ 814	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ 2,760	\$ 2,760	\$ -	
Library Resources	6451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Supplies and Materials	6491	\$ 18,989	\$ 24,365	\$ 56	\$ -	\$ -	\$ -	
Supplies Total		\$ 23,796	\$ 28,602	\$ 13,216	\$ 30,716	\$ 34,897	\$ 4,181	11.98%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ 75,830	\$ 23,183	\$ 7,969	\$ 3,650	\$ -	\$ (3,650)	#DIV/0!
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ 75,830	\$ 23,183	\$ 7,969	\$ 3,650	\$ -	\$ (3,650)	#DIV/0!
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 188,888	\$ 381,112	\$ 135,735	\$ 109,366	\$ 109,897	\$ 531	0.48%
Total Expenditures for 61000-65999		\$ 188,888	\$ 381,112	\$ 135,735	\$ 109,366	\$ 109,897	\$ 531	0.48%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Cool Valley Innovation School

Mission Statement:

We will provide student-driven real-world learning and cultivate an equitable student-centered community where all students are empowered to utilize their gifts and talent to make an impact as a member of a collaborative community.

Vision:

It is our vision that all students live lives of their own design, supported by caring mentors and equitable opportunities to achieve their greatest potential. We move forward prepared to activate the power of schools, systems & education through student-directed, real-world learning. We are activists.

Certified Staff: 11

Enrollment: 137

100% - Free and Reduced Price Lunch

24% - Special Education

FY24 Budget Highlights:

- We anticipated keeping our budget status quo based on minimal changes during the year.



Innovation Students Enjoy Learning Experience in Colorado

Through a grant from Climb for Change, secured by Matt Clermont, senior advisor at Innovation HS, Innovation students enjoyed a week-long learning experience in Estes Park, Colorado. The group stayed in cabins at the YMCA of the Rockies. [Learn more.](#)

“We went on amazing hikes, summiting Lily Mountain, circling Lily Lake, walking on frozen lakes in Rocky Mountain National Park, seeing a large herd of elk, shopping in Boulder and Estes Park, game night, basketball, go-karts, sledding, swimming, deep conversations, and some great food. We are thankful for everyone who helped make this life changing trip a reality for our students.” - Matt Clermont & Innovation HS students





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Restoration and Wellness School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services (HiSET)	6311	\$ -	\$ -	\$ -	\$ 2,716	\$ 3,000	\$ 284	9.48%
Staff Development (SEL, NME, 2 conf, and 1 bc	6312	\$ -	\$ -	\$ -	\$ 10,050	\$ 12,000	\$ 1,950	16.25%
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	#DIV/0!
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing (brochures for various p	6362	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	
Newsletter Printing (uniforms and shirts)	6363	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	
Dues & Membership (NASSP and SASSP)	6371	\$ -	\$ -	\$ -	\$ 400	\$ 500	\$ 100	20.00%
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses (field trips, Oweek cater me	6398	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	#DIV/0!
Purchased Services Total		\$ -	\$ -	\$ -	\$ 20,666	\$ 19,000	\$ (1,666)	-8.77%
Supplies (64000-64999)								
General Supplies (uniform closet plus suppli	6411	\$ -	\$ -	\$ -	\$ 23,000	\$ 24,000	\$ 1,000	4.17%
Supplies - Technology Related (ID Making Ma	6412	\$ 209	\$ 960	\$ -	\$ 1,070	\$ 2,500	\$ 1,430	57.20%
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Print and Publishing	6423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks (SEL Curriculum)	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ 2,300	\$ 2,300	\$ -	
Library Resources	6451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 209	\$ 960	\$ -	\$ 26,370	\$ 28,800	\$ 2,430	8.44%
Capital Outlay (65000-65999)								
Equipment > \$1,000 (Washer, Dryer and Hook	6541	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	100.00%
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	100.00%
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 209	\$ 960	\$ -	\$ 47,036	\$ 50,800	\$ 3,764	7.41%
Total Expenditures for 61000-65999		\$ 209	\$ 960	\$ -	\$ 47,036	\$ 50,800	\$ 3,764	7.41%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Restoration and Wellness School

Mission Statement:

To equip students with the ability to navigate life's challenges and leverage supportive relationships to reach their personal potential.

Vision:

Our students to be self-aware, socially responsible, college, career, and life ready.

Certified Staff: 18

Enrollment: 260

100% - Free and Reduced Price Lunch

12% - Special Education

Garden Classroom in Ferguson-Florissant Part of a National Bee Research Project

Thank you to St. Louis Public Radio for spending time with the district and sharing the great news about our garden classroom at FFSD Restoration and Wellness Center. This collaboration in partnership with Project Lab St. Louis, Custom Foodscaping, Seed St. Louis and the Smithsonian National Museum will be part of a national research study on bees.

FY24 Budget Highlights:

- Increase in SEL curriculum and the NME training for staff. A focus on our SEL programs for trauma informed care.
- The RWC's main goal is to ensure that all students are socially responsible, life ready and career focused. This is done with partnerships with the STLCC and the trade training on the campus. As well as intensive SEL course curriculum with a SEL trained and certified instructor.



	Current Goals
Instruction	RWC will assist all secondary students with achieving their credits through the Edmentum platform, MoOptions program and the ICR program. All students will have the opportunity for grade level courses through the district approved curriculum.
Professional Learning Communities	RWC is a small community of teachers with only 1 teacher in each discipline per secondary school. For PLC, the highschool and middle school teachers will meet as a group or as a PLC with sister schools and disciplines.
Equity/Access	Through the FFSD anti-racism policies, our student body will address equity in the classroom and individual through training in the Anti-racism policies.
College & Career Readiness	Through a partnership with STLCC, the RWC will start and build a program designed to intergrade juniors and seniors into programs that accelerate their education and prepare them for careers in various trades.
Social Emotional Supports	Through professional development, RWC will build capacity in the area of trauma informed practices through our SEL teacher and curriculum.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

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FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Middle Schools



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Johnson Wabash 6th Grade Center Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ 1,032	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ (1,200)	#DIV/0!
Travel	6343	\$ -	\$ -	\$ 88	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ 166	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 1,198	\$ -	\$ 88	\$ 1,200	\$ -	\$ (1,200)	#DIV/0!
Supplies (64000-64999)								
General Supplies	6411	\$ 13,146	\$ 15,387	\$ 25,152	\$ 28,655	\$ 39,213	\$ 10,558	26.92%
Supplies - Technology Related	6412	\$ -	\$ 2,138	\$ -	\$ -	\$ 23,100	\$ 23,100	100.00%
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 4,297	\$ 935	\$ -	\$ 4,301	\$ 3,577	\$ (724)	-20.24%
Library Resources	6451	\$ -	\$ 3,620	\$ 4,201	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 17,443	\$ 22,080	\$ 29,353	\$ 32,956	\$ 65,890	\$ 32,934	49.98%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ 3,990	\$ 4,406	\$ 6,095	\$ 16,635	\$ -	\$ (16,635)	#DIV/0!
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ 3,990	\$ 4,406	\$ 6,095	\$ 16,635	\$ -	\$ (16,635)	#DIV/0!
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 22,631	\$ 26,486	\$ 35,536	\$ 50,791	\$ 65,890	\$ 15,099	22.92%
Total Expenditures for 61000-65999		\$ 22,631	\$ 26,486	\$ 35,536	\$ 50,791	\$ 65,890	\$ 15,099	22.92%



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Johnson Wabash 6th Grade Center

Mission Statement:

We provide high-quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.

Vision:

All learners graduate believing that anything is possible and prepared to realize those possibilities.



Certified Staff: 26

Enrollment: 332

100% - Free and Reduced Price Lunch

17% - Special Education

FY24 Budget Highlights:

- Budget increases due to chrome book carts for classrooms and Smart TV for data room.
- Higher number of new staff members who will need supplies and materials for teaching.

		Current Goals
Instruction		At Johnson Wabash Sixth Grade Center, 100% of our students will either meet the state standard and/or demonstrate the required growth or improvement needed for each required assessment.
Professional Learning Communities		Johnson Wabash will increase the percentage of time spent addressing PLC questions during dedicated collaboration time as measured by pre- and post needs assessment.
Equity/Access		Students will report an increase in sense of belonging as measured by school and district surveys.
College & Career Readiness		100% of students at Johnson Wabash will participate in a CCR activity at least once during the school year.
Social Emotional Supports		Staff will focus on the implementation of restorative practices in an attempt to be proactive rather than reactive as we support student behaviors.(PD and district SEL curriculum will be utilized)



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Wedgwood 6th Grade Center Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ (344)	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ 2,136	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ (1,200)	#DIV/0!
Travel	6343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ 166	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ (178)	\$ -	\$ 2,136	\$ 1,200	\$ -	\$ (1,200)	#DIV/0!
Supplies (64000-64999)								
General Supplies	6411	\$ 22,240	\$ 27,012	\$ 15,155	\$ 43,047	\$ 44,865	\$ 1,818	4.05%
Supplies - Technology Related	6412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 4,513	\$ 4,386	\$ -	\$ 4,117	\$ 3,623	\$ (494)	-13.64%
Library Resources	6451	\$ -	\$ -	\$ 3,853	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 26,753	\$ 31,399	\$ 19,008	\$ 47,164	\$ 48,488	\$ 1,324	2.73%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ (1,192)	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ (1,192)	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 25,383	\$ 31,399	\$ 21,143	\$ 48,364	\$ 48,488	\$ 124	0.26%
Total Expenditures for 61000-65999		\$ 25,383	\$ 31,399	\$ 21,143	\$ 48,364	\$ 48,488	\$ 124	0.26%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Wedgwood 6th Grade Center

Mission Statement:

We provide high-quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.

Vision:

All learners graduate believing that anything is possible and prepared to realize those possibilities.



Certified Staff: 35

Enrollment: 350

100% - Free and Reduced Price Lunch

15% - Special Education

FY24 Budget Highlights:

- We anticipated keeping our budget status quo based on minimal changes during the year.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object STEAM Academy Middle School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Supplemental Pay	6131	\$ -	\$ -	\$ -	\$ -	\$ 1,050	\$ 1,050	100.00%
Certified Retirement	6211	\$ -	\$ -	\$ -	\$ -	\$ 152	\$ 152	100.00%
Medicare	6232	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ 15	100.00%
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ 1,217	\$ 1,217	100.00%
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	100.00%
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ (1,200)	#DIV/0!
Travel	6343	\$ -	\$ -	\$ 190	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ 291	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 291	\$ -	\$ 190	\$ 1,200	\$ 500	\$ (700)	-140.00%
Supplies (64000-64999)								
General Supplies	6411	\$ 15,521	\$ 16,156	\$ 24,319	\$ 35,843	\$ 42,148	\$ 6,305	14.96%
Supplies - Technology Related	6412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 2,577	\$ 1,465	\$ -	\$ 2,852	\$ 2,829	\$ (23)	-0.81%
Library Resources	6451	\$ -	\$ 1,584	\$ 2,884	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 18,098	\$ 19,204	\$ 27,203	\$ 38,695	\$ 44,977	\$ 6,282	13.97%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 18,389	\$ 19,204	\$ 27,393	\$ 39,895	\$ 45,477	\$ 5,582	12.27%
Total Expenditures for 61000-65999		\$ 18,389	\$ 19,204	\$ 27,393	\$ 39,895	\$ 46,694	\$ 6,799	14.56%



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

STEAM Academy Middle School

Mission Statement:

We provide high-quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.

Vision:

We provide high-quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.



Certified Staff: 24

Enrollment: 248

100% - Free and Reduced Price Lunch

2% - Special Education

FY24 Budget Highlights:

- We anticipate keeping our budget consistent with the previous years in order to continue to provide deep learning experiences for students.
- Only significant increase is budgeting for Transition camp





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Cross Keys Middle School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ 80	\$ 1,200	\$ -	\$ (1,200)	#DIV/0!
Travel	6343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ 894	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ 1,181	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 1,181	\$ -	\$ 974	\$ 1,200	\$ -	\$ (1,200)	#DIV/0!
Supplies (64000-64999)								
General Supplies	6411	\$ 40,346	\$ 28,751	\$ 47,857	\$ 73,738	\$ 78,270	\$ 4,532	5.79%
Supplies - Technology Related	6412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 6,286	\$ 3,806	\$ 444	\$ 7,015	\$ 7,084	\$ 69	0.97%
Library Resources	6451	\$ 728	\$ 1,453	\$ 7,431	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 47,359	\$ 34,010	\$ 55,732	\$ 80,753	\$ 85,354	\$ 4,601	5.39%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 48,540	\$ 34,010	\$ 56,706	\$ 81,953	\$ 85,354	\$ 3,401	3.98%
Total Expenditures for 61000-65999		\$ 48,540	\$ 34,010	\$ 56,706	\$ 81,953	\$ 85,354	\$ 3,401	3.98%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Cross Keys Middle School

Mission Statement:

We promote leadership through academics, character education, and 21st century skills.

Vision:

We Serve, We Learn, We Lead.

Certified Staff: 64

Enrollment: 631

100% - Free and Reduced Price Lunch

12% - Special Education



FY24 Budget Highlights:

- Increase primarily due to increased art supply budget based on student allocation

		Current Goals
Instruction		CKMS will show a 5% decrease in the gap between MAP scores for identified underperforming groups (FRL, Black, IEP) and the overall student population, while increasing/maintaining overall academic achievement.
Professional Learning Communities		CKMS will increase the percentage of time spent addressing the 4 PLC questions during dedicated collaboration time as measured by pre- and post needs assessment.
Equity/Access		Students will report an increase in sense of belonging as measured by the CKMS Student Connectedness Survey (baseline to be established).
College & Career Readiness		100% of students at CKMS will participate in a CCR activity at least once during the school year.
Social Emotional Supports		Through professional development, CKMS will build capacity in the area of trauma informed practices as measured by the pre- and post ARCTIC assessment.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Ferguson Middle School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	2,777	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	1,200	\$ -	\$ (1,200)	#DIV/0!
Travel	6343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	295	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ 1,188	\$ -	100	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 1,188	\$ -	\$ 3,172	\$ 1,200	\$ -	\$ (1,200)	#DIV/0!
Supplies (64000-64999)								
General Supplies	6411	\$ 38,691	\$ 14,693	\$ 39,407	\$ 64,771	\$ 76,703	\$ 11,932	15.56%
Supplies - Technology Related	6412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Print and Publishing	6423	\$ 6,366	\$ 3,867	\$ 13,307	\$ 9,353	\$ -	\$ (9,353)	#DIV/0!
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 6,926	\$ 158	\$ -	\$ 7,084	\$ 7,084	\$ -	
Library Resources	6451	\$ 807	\$ 3,979	\$ 5,920	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 52,790	\$ 22,697	\$ 58,634	\$ 81,208	\$ 83,787	\$ 2,579	3.08%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ 9,395	\$ -	\$ 250	\$ 250	100.00%
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ 9,395	\$ -	\$ 250	\$ 250	100.00%
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 53,978	\$ 22,697	\$ 71,201	\$ 82,408	\$ 84,037	\$ 1,629	1.94%
Total Expenditures for 61000-65999		\$ 53,978	\$ 22,697	\$ 71,201	\$ 82,408	\$ 84,037	\$ 1,629	1.94%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Ferguson Middle School

Mission Statement:

Ferguson Middle School's mission is to maximize the learning experience of every child.

Vision:

At Ferguson Middle School we will create a safe environment with high expectations and foster relationships to cultivate a positive community of learners.



Certified Staff: 46

Enrollment: 620

100% - Free and Reduced Price Lunch

19% - Special Education

FY24 Budget Highlights:

- Increase primarily due to increased supply budget based on student allocations.

		Current Goals
Instruction		FMS will increase percentage of points earned by moving students from Approaching to On-Task on the MAP.
Professional Learning Communities		FMS will continue to analyze data to drive instruction and align learning to the Missouri Learning Standards.
Equity/Access		Students will report an increase in sense of belonging as measured by the FMS Student Connectedness Survey (baseline to be established).
College & Career Readiness		100% of students at FMS will complete ICAP
Social Emotional Supports		FMS will continue to utilize Care Teams, Guidance Lessons, Small Groups, Referrals to Offsite Agencies, One-on-One, Surveys, SOS/CHADS, 7 Mindsets and Tier 2 and Tier 3 Interventions.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

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FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Elementary Schools



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Bermuda Elementary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 160	\$ 21	\$ 85	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 160	\$ 21	\$ 85	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 35,788	\$ 12,025	\$ 17,208	\$ 17,134	\$ 17,134	\$ -	
Supplies - Technology Related	6412	\$ 265	\$ -	\$ 3,686	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 1,838	\$ 1,579	\$ 57	\$ 3,048	\$ 2,622	\$ (426)	-16.25%
Library Resources	6451	\$ -	\$ 226	\$ 2,811	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 37,891	\$ 13,830	\$ 23,762	\$ 20,182	\$ 19,756	\$ (426)	-2.16%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ 938	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ 938	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 38,051	\$ 13,851	\$ 24,786	\$ 20,182	\$ 19,756	\$ (426)	-2.16%
Total Expenditures for 61000-65999		\$ 38,051	\$ 13,851	\$ 24,786	\$ 20,182	\$ 19,756	\$ (426)	-2.16%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Bermuda Elementary School

Mission Statement:

We will create a developmentally appropriate learning environment that focuses on the social-emotional and academic growth of our young learners while fostering a strong school-to-home partnership.



Certified Staff: 12

Enrollment: 266

100% - Free and Reduced Price Lunch

FY24 Budget Highlights:

- We anticipated keeping our budget status quo based on minimal changes during the year.

The staff at Bermuda Primary are dedicated and highly qualified educators with collectively over 571 years of teaching experience. With a collective of 59 degrees, we are knowledgeable about what is developmentally appropriate and what researched-based practices work for our students. Certifications held include but are not limited to Early Childhood Education, Elementary Education, Middle School Education, Special Education, ELL, Counseling, and Reading (Specialist).

The Bermuda location will be evaluated during FY24 to determine if it will be repurposed into an all-encompassing early education center.

	Current Goals
Instruction	1 YEAR GOAL: 90% of students will meet expected growth in ELA, math and science on the Galileo assessment.
Professional Learning Communities	1 YEAR GOAL: 90% of students will meet expected growth in ELA, math and science on the Galileo assessment.
Equity/Access	1 YEAR GOAL: Will create goals and action steps based on staff climate survey, Title I survey and Anti Racism standards.
Social-Emotional Supports	1 YEAR GOAL: Students identified as needing social/emotional support will be monitored through Students Care Team meetings as well as monthly SELT meetings.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Berkeley Elementary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 160	\$ 21	\$ 158	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 160	\$ 21	\$ 158	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 56,665	\$ 29,615	\$ 38,688	\$ 34,280	\$ 34,380	\$ 100	0.29%
Supplies - Technology Related	6412	\$ 2,972	\$ -	\$ 3,250	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ 3,343	\$ 364	\$ 4,209	\$ 4,209	\$ -	
Library Resources	6451	\$ -	\$ 2,208	\$ 4,426	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Supplies and Materials	6491	\$ 1,210	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 60,847	\$ 35,166	\$ 46,727	\$ 38,489	\$ 38,589	\$ 100	0.26%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ 1,356	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ 1,472	\$ 3,558	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ 1,472	\$ 4,914	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 61,006	\$ 36,660	\$ 51,799	\$ 38,489	\$ 38,589	\$ 100	0.26%
Total Expenditures for 61000-65999		\$ 61,006	\$ 36,660	\$ 51,799	\$ 38,489	\$ 38,589	\$ 100	0.26%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Berkeley Elementary School

Mission Statement:

The mission of the Ferguson-Florissant School District is to provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.

Vision:

All learners graduate believing that anything is possible and prepared to realize those possibilities.



Certified Staff: 29

Enrollment: 363

98% - Free and Reduced Price Lunch

18.8% - Special Education

FY24 Budget Highlights:

- We anticipated keeping our budget status quo based on minimal changes during the year.



	Current Goals
Instruction	1 Year Goal: Every student will show one year's growth in ELA and Math as indicated on the Galileo 3 Assessment in March 2024.
Professional Learning Communities	All teachers will participate positively in PLCs to increase standards based learning practices in all grade levels.
Equity/Access	All programs and planning will use the equity lens to ensure systems protect the rights of all students and remove barriers to success.
Social-Emotional Supports	All students will receive daily social emotional lessons. Subsequently, there will be a significant decrease in discipline referrals related to disruptions, verbal conflict and non-compliance.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Central Elementary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 160	\$ 21	\$ -	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 179	\$ 21	\$ -	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 44,261	\$ 17,633	\$ 19,188	\$ 20,669	\$ 21,159	\$ 490	2.32%
Supplies - Technology Related	6412	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 1,928	\$ 1,707	\$ -	\$ 2,726	\$ 3,163	\$ 437	13.82%
Library Resources	6451	\$ -	\$ 230	\$ 4,823	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 46,454	\$ 19,570	\$ 24,012	\$ 23,395	\$ 24,322	\$ 927	3.81%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ 27	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ 3,347	\$ 102	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ 3,347	\$ 129	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 46,633	\$ 22,938	\$ 24,141	\$ 23,395	\$ 24,322	\$ 927	3.81%
Total Expenditures for 61000-65999		\$ 46,633	\$ 22,938	\$ 24,141	\$ 23,395	\$ 24,322	\$ 927	3.81%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Central Elementary School



Mission Statement:

Central Elementary is committed to ensuring that each child will achieve academic excellence, personal growth and success in meeting their goals in a safe and positive environment.

Vision:

All students will develop the literacy and numeracy skills necessary to become literate and productive citizens. We will provide a safe and welcoming atmosphere for all students and staff and be attentive to the emotional needs of every student.

Certified Staff: 17

Enrollment: 285

100% - Free and Reduced Price Lunch

FY24 Budget Highlights:

- Increases are due to
 - Guidance allocation
 - Library book allocation based on enrollment
- We are focusing improving our learning and instruction for each student to make at least one year's growth in reading and math.

	Current Goals
Instruction	<p>At Central Primary School, we will provide early learning and effective instructional practices to ensure the success of each student showing growth towards mastery on Missouri Learning Standards.</p> <p>As a result: All students will show significant growth toward grade-level standards as evidenced by district assessments, resulting in at least 1- year growth.</p>
Attendance	<p>At Central Primary School, we will create success-ready students by creating a culture of regular school attendance.</p> <p>As a result: At least 90% of students will attend school at least 90% of the time.</p>
Attitude	<p>At Central Primary School, staff will use proactive strategies to provide a safe and caring environment that supports the emotional, behavioral, and social needs of each student.</p> <p>As a result: PBIS utilization will show at least 90% accuracy on walkthrough data reports, as well as, at least 90% of students will be referral free by May 2023.</p>



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Combs Elementary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 160	\$ 21	\$ -	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 160	\$ 21	\$ -	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 35,697	\$ 12,237	\$ 19,900	\$ 31,602	\$ 32,472	\$ 870	2.68%
Supplies - Technology Related	6412	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 2,767	\$ 2,221	\$ 37	\$ 3,680	\$ 3,565	\$ (115)	-3.23%
Library Resources	6451	\$ 247	\$ 717	\$ 4,750	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 38,976	\$ 15,175	\$ 24,687	\$ 35,282	\$ 36,037	\$ 755	2.10%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ 460	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ 460	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 39,136	\$ 15,196	\$ 25,146	\$ 35,282	\$ 36,037	\$ 755	2.10%
Total Expenditures for 61000-65999		\$ 39,136	\$ 15,196	\$ 25,146	\$ 35,282	\$ 36,037	\$ 755	2.10%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Combs Elementary School

Mission Statement:

Combs Intermediate School is committed to ensuring that each child will achieve academic excellence, personal growth and success in meeting their goals in a safe and positive environment.

Vision:

All students will develop the literacy and numeracy skills necessary to become literate and productive citizens. We will provide a safe and welcoming atmosphere for all students and staff and be attentive to the emotional needs of every student.



Certified Staff: 23

Enrollment: 311

% - Free and Reduced Price Lunch

% - Special Education

FY24 Budget Highlights:

- We anticipated keeping our budget status quo based on minimal changes during the year.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Commons Lane Primary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 160	\$ 21	\$ 545	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 160	\$ 21	\$ 545	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 40,227	\$ 24,775	\$ 33,841	\$ 34,997	\$ 40,892	\$ 5,895	14.42%
Supplies - Technology Related	6412	\$ 265	\$ -	\$ -	\$ -	\$ 1,470	\$ 1,470	100.00%
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 2,732	\$ -	\$ -	\$ 4,669	\$ 4,474	\$ (195)	-4.36%
Library Resources	6451	\$ -	\$ -	\$ 8,658	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 43,224	\$ 24,775	\$ 42,499	\$ 39,666	\$ 46,836	\$ 7,170	15.31%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 43,384	\$ 24,796	\$ 43,146	\$ 39,666	\$ 46,836	\$ 7,170	15.31%
Total Expenditures for 61000-65999		\$ 43,384	\$ 24,796	\$ 43,146	\$ 39,666	\$ 46,836	\$ 7,170	15.31%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Commons Lane Primary School

Mission Statement:

Commons Lane will provide high quality instruction to every student while prioritizing equity and compassionate relationships. Every Student- TO and THROUGH the Standard.



Vision:

The vision of Commons Lane is for all students to leave for 3rd Grade to believe that anything is possible and prepared to realize those possibilities.

Certified Staff: 31

Enrollment: 391

100% - Free and Reduced Price Lunch

10% - Special Education



FY24 Budget Highlights:

- Increased instructional materials to support Trauma training, decodable books and texts and Speech to Print workbooks
- We are focusing on one year's growth for every student in reading and math as well having the majority of students on grade level in reading. A new area of focus for Commons Lane is to increase the amount of time that students spend doing Science as well as Reading and Writing in Science.

	Current Goals
	Commons Lane: Every Student: TO and THROUGH the
Instruction	GOAL 1. 100% of students at Commons Lane will make one year's growth Action Item 1: All components of Eureka Math Curriculum will be Action Item 2: The new ELA Curriculum will be implemented daily.
	GOAL 2. 85% of Commons Lane students will be on Grade Level in Action Item 1: All teachers will implement whole group phonics
Professional Learning	GOAL 3. Every Commons Lane student will receive core and Action Item 1: Each Grade Level PLC will unpack the Priority Standards
	GOAL 4. As a result of Goal 1, each Grade Level PLC will perform a
Equity/Access	1 YEAR GOAL: Will analyze ARTIC survey results with Inspire and TLC
PBIS	GOAL 5. All students at Commons Lane will maintain a Positive Dojo Action Item 1: Teachers will receive Trauma Training throughout the school year to increase their knowledge of student behavior as it relates GOAL 6: Tier 2 Students will be identified by November 20, 2024 and provided Tier 2 Interventions after Thanksgiving Break Action Item 1: The SELT team will develop 2-3 Tier 2 Interventions that Staff will implement with fidelity and monitor to measure effectiveness.
Science	Goal 7: Teachers will implement mySci Curriculum weekly, engaging students in science work, discourse, reading and writing. weekly. Action Item 2: Students will read science text weekly. Action Item 3: Students will use mySci Journals to write about science weekly. Goals in Science based on : "Achieving Equity and Excellence" by Douglas Reeves-Chapter 6: Emphasize Nonfiction Writing



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Duchesne Elementary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 160	\$ 21	\$ 545	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 160	\$ 21	\$ 545	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 45,251	\$ 20,004	\$ 23,127	\$ 30,749	\$ 30,859	\$ 110	0.36%
Supplies - Technology Related	6412	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 1,961	\$ 765	\$ -	\$ 4,198	\$ 3,761	\$ (437)	-11.62%
Library Resources	6451	\$ 1,632	\$ 1,096	\$ 2,498	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 49,109	\$ 21,865	\$ 25,626	\$ 34,947	\$ 34,620	\$ (327)	-0.94%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ 1,402	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ 1,504	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 49,269	\$ 21,886	\$ 27,675	\$ 34,947	\$ 34,620	\$ (327)	-0.94%
Total Expenditures for 61000-65999		\$ 49,269	\$ 21,886	\$ 27,675	\$ 34,947	\$ 34,620	\$ (327)	-0.94%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Duchesne Elementary School

Mission Statement:

Duchesne Elementary is committed to ensuring that each child will achieve academic excellence, personal growth and success in meeting their goals in a safe and positive environment.

Vision:

All students will develop the literacy and numeracy skills necessary to become literate and productive citizens. We will provide a safe and welcoming atmosphere for all students and staff and be attentive to the emotional needs of every student.



Certified Staff: 16

Enrollment: 305

100% - Free and Reduced Price Lunch

FY24 Budget Highlights:

- We anticipated keeping our budget status quo based on minimal growth in reading and math according to Galileo scores.
- We are focusing improving our learning, structures for reading and math. Implementing the Science of Reading and a phonics based curriculum or supplemental materials to support success.

	Current Goals
Instruction	1 YEAR GOAL: Duchesne will show a 3% decrease in the scores for students for overall student population in ELA and math as measured byGalileo data.
Professional Learning Communities	1 YEAR GOAL: 80% of PLC teams will meet SMART goals in both ELA and Math
Equity/Access	1 YEAR GOAL: 5.1 Focus on the whole child.
Social-Emotional Supports	5.7 The district believes ALL students come with valuable knowledge and an innate ability. As educators we will work actively to hold high expectations for all students and recognize and dispute our own biases first then students' and others' biases which can erode expectations for students.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Griffith Elementary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 160	\$ 21	\$ 1,159	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ 10	\$ 35	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 160	\$ 31	\$ 1,193	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 37,933	\$ 6,004	\$ 22,347	\$ 27,708	\$ 29,066	\$ 1,358	4.67%
Supplies - Technology Related	6412	\$ 265	\$ 335	\$ -	\$ -	\$ 1,000	\$ 1,000	100.00%
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ 3,220	\$ 3,726	\$ 506	13.58%
Library Resources	6451	\$ -	\$ 2,414	\$ 6,374	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 38,198	\$ 8,752	\$ 28,721	\$ 30,928	\$ 33,792	\$ 2,864	8.48%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 38,358	\$ 8,784	\$ 30,017	\$ 30,928	\$ 33,792	\$ 2,864	8.48%
Total Expenditures for 61000-65999		\$ 38,358	\$ 8,784	\$ 30,017	\$ 30,928	\$ 33,792	\$ 2,864	8.48%



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Griffith Elementary School

Mission Statement:

Griffith Intermediate is committed to ensuring that each child will achieve academic excellence, personal growth and success in meeting their goals in a safe and positive environment.

Vision:

All students will develop the literacy and numeracy skills necessary to become literate and productive citizens. We will provide a safe and welcoming atmosphere for all students and staff and be attentive to the emotional needs of every student.



Certified Staff: 24

Enrollment: 325

100% - Free and Reduced Price Lunch

13% - Special Education

FY24 Budget Highlights:

- We are requesting an increase due to the need for PBIS incentives and Student headphones to support our curriculum programs and MAP testing
- Our Focus is to increase student engagement and achievement while decreasing negative behavior affecting academic performance

	Current Goals
Achievement	Griffith Intermediate will demonstrate significant measurable improvement on grade level standards by using evidence-based core instructional practices to ensure the success of all students as evidenced by making at least one years growth in reading, math, and science. (MSIP 6 Standards TL1 & TL6)
Attitude	Griffith Intermediate will establishes a safe and caring environment focused on teaching and learning, characterized by high academic and behavioral expectations for each student (MSIP 6 Standards CC2)
Attendance	Griffith Intermediate will create success ready students who demonstrate regular school attendance by having 90% of students attending 90% of the time. (MSIP 6 Standards TL1)
Professional Development Cycles	Standards Based Learning



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Halls Ferry Elementary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ 8,800	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 160	\$ 70	\$ 545	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ 430	\$ 773	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 590	\$ 9,642	\$ 545	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 60,847	\$ 13,677	\$ 15,792	\$ 38,417	\$ 38,591	\$ 174	0.45%
Supplies - Technology Related	6412	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 3,972	\$ 1,916	\$ 4,774	\$ 4,485	\$ 4,278	\$ (207)	-4.84%
Library Resources	6451	\$ 167	\$ 655	\$ 1,750	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 65,251	\$ 16,248	\$ 22,316	\$ 42,902	\$ 42,869	\$ (33)	-0.08%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 65,841	\$ 25,890	\$ 22,963	\$ 42,902	\$ 42,869	\$ (33)	-0.08%
Total Expenditures for 61000-65999		\$ 65,841	\$ 25,890	\$ 22,963	\$ 42,902	\$ 42,869	\$ (33)	-0.08%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Halls Ferry Elementary School



Mission Statement:

Halls Ferry Elementary is committed to ensuring that each child will achieve academic excellence, personal growth and success in meeting their goals in a safe and positive environment.

Vision:

All students will develop the literacy and numeracy skills necessary to become literate and productive citizens. We will provide a safe and welcoming atmosphere for all students and staff and be attentive to the emotional needs of every student.

Certified Staff: 35

Enrollment: 374

100% - Free and Reduced Price Lunch

10% - Special Education

FY24 Budget Highlights:

- We anticipated keeping our budget status quo.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Holman Elementary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 160	\$ 21	\$ 517	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 160	\$ 21	\$ 517	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 38,076	\$ 7,095	\$ 17,022	\$ 20,998	\$ 23,394	\$ 2,396	10.24%
Supplies - Technology Related	6412	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 2,075	\$ -	\$ -	\$ 2,714	\$ 2,933	\$ 219	7.47%
Library Resources	6451	\$ (379)	\$ 663	\$ 3,103	\$ -	\$ 800	\$ 800	100.00%
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 40,038	\$ 7,759	\$ 20,126	\$ 23,712	\$ 27,127	\$ 3,415	12.59%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ 204	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ 204	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 40,198	\$ 7,780	\$ 20,847	\$ 23,712	\$ 27,127	\$ 3,415	12.59%
Total Expenditures for 61000-65999		\$ 40,198	\$ 7,780	\$ 20,847	\$ 23,712	\$ 27,127	\$ 3,415	12.59%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Holman Elementary School

Mission Statement:

At Holman Elementary School, our professional and highly motivated staff; in partnership with our students parents, and the HES community, strive to prepare our students for the next level without remediation.

Vision:

All students will develop the literacy and numeracy skills necessary to become literate and productive citizens. We will provide a safe and welcoming atmosphere for all students and staff and be attentive to the emotional needs of every student.



Certified Staff: 19

Enrollment: 250

100% - Free and Reduced Price Lunch

17% - Special Education

11% - English Language Learners

FY24 Budget Highlights:

- Increased additional funds for Social Emotional Learning, English Language Learners, and English Language Arts in response to parent and staff end of the year survey results.
- We are focusing improving our learning, structures and procedures for ELA to decrease the gaps based on Galileo data.

	Current Goals
Instruction	1 YEAR GOAL: By the end of the year, we will show a 5% decrease in the gap between scores for students on categorized as ELLs as measured by Galileo data. Additionally, we will see a minimum of 10% growth for all classes between the second and third Galileo benchmarks for both ELA and Math.
Professional Learning Communities	1 YEAR GOAL: 80% of PLC teams will meet SMART goals in both ELA and Math
Equity/Access	1 YEAR GOAL: We will support teachers' learning by including professional learning opportunities for them to address inequities in ELA for students who are categorized as ELL or "struggling learners".
Social-Emotional Supports	1 YEAR GOAL: Students identified as needing social/emotional support will be monitored through monthly supports.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Lee Hamilton Elementary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 160	\$ 21	\$ 137	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 160	\$ 21	\$ 137	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 45,714	\$ 11,929	\$ 11,876	\$ 26,540	\$ 26,918	\$ 378	1.40%
Supplies - Technology Related	6412	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 2,442	\$ 991	\$ -	\$ 3,082	\$ 3,209	\$ 127	3.96%
Library Resources	6451	\$ 672	\$ 1,600	\$ 1,792	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 49,093	\$ 14,520	\$ 13,668	\$ 29,622	\$ 30,127	\$ 505	1.68%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ 811	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ 811	\$ 102	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 49,253	\$ 15,352	\$ 13,908	\$ 29,622	\$ 30,127	\$ 505	1.68%
Total Expenditures for 61000-65999		\$ 49,253	\$ 15,352	\$ 13,908	\$ 29,622	\$ 30,127	\$ 505	1.68%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Lee Hamilton Elementary School

Mission Statement:

Lee-Hamilton Intermediate is committed to ensuring that each child will achieve academic excellence, personal growth and success in meeting their goals in a safe and positive environment.

Vision:

All students will develop the literacy and numeracy skills necessary to become literate and productive citizens. We will provide a safe and welcoming atmosphere for all students and staff and be attentive to the emotional needs of every student.



Certified Staff: 20

Enrollment: 278

100% - Free and Reduced Price Lunch

20% - Special Education

FY24 Budget Highlights:

- We anticipated keeping our budget status quo based on minimal changes during the year.

	Current Goals
Academics	Lee-Hamilton will establish a culture focused on learning, characterized by high academic expectations for each student. A comprehensive multi-tiered system of support will address the academic needs of each student. Through student engagement in rigorous, Tier 1 instruction and Tier 2 and 3 interventions, all students will show at least one year's growth in both reading and math, and/or achievement of a student's yearly IEP goal.
Attendance	Lee-Hamilton Eagles will be success ready by demonstrating regular attendance. Ninety percent of students will attend school every day, all day.
Social-Emotional	Lee-Hamilton will establish a culture focused on learning, characterized by high behavioral expectations for each student. A comprehensive multi-tiered system of support will address the emotional, behavioral, social, and physical needs of each student. As a result, both the Tiered Fidelity Inventory Walkthrough and CT3 Engagement Tracker will indicate 90% success at Tier 1.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Parker Road Elementary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 46,414	\$ 23,019	\$ 29,634	\$ 33,212	\$ 33,668	\$ 456	1.35%
Supplies - Technology Related	6412	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ 4,538	\$ 3,436	\$ 4,669	\$ 5,026	\$ 357	7.10%
Library Resources	6451	\$ -	\$ 406	\$ 4,271	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 46,679	\$ 27,963	\$ 37,341	\$ 37,881	\$ 38,694	\$ 813	2.10%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ 814	\$ 1,176	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ 814	\$ 1,176	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 46,679	\$ 28,777	\$ 38,517	\$ 37,881	\$ 38,694	\$ 813	2.10%
Total Expenditures for 61000-65999		\$ 46,679	\$ 28,777	\$ 38,517	\$ 37,881	\$ 38,694	\$ 813	2.10%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Parker Road Elementary School

Mission Statement:

Parker Road Elementary is committed to ensuring that each child will achieve academic excellence, personal growth and success in meeting their goals in a safe and positive environment.

Vision:

All students will develop the literacy and numeracy skills necessary to become literate and productive citizens. We will provide a safe and welcoming atmosphere for all students and staff and be attentive to the emotional needs of every student.



Certified Staff: 20

Enrollment: 430

100% - Free and Reduced Price Lunch

20% - Special Education

FY24 Budget Highlights:

- We anticipated keeping our budget status quo based on minimal changes during the year.



Parker Road Celebrates Family

Parker Road Primary hosted Snacks with Someone Special, and it was a heartwarming time. Students were thrilled to read books and enjoy snacks with their special guests, whether it was a parent, grandparent, or family friend. It was a great reminder of the importance of community and the positive impact that a little quality time can have.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Robinwood Elementary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 160	\$ 21	\$ -	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 160	\$ 21	\$ -	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 36,365	\$ 17,924	\$ 23,646	\$ 31,797	\$ 32,119	\$ 322	1.00%
Supplies - Technology Related	6412	\$ 7,689	\$ 190	\$ 2,942	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 3,913	\$ 212	\$ 2,082	\$ 3,703	\$ 3,738	\$ 35	0.94%
Library Resources	6451	\$ 36	\$ -	\$ 4,269	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 48,004	\$ 18,325	\$ 32,939	\$ 35,500	\$ 35,857	\$ 357	1.00%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ 2,336	\$ -	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ 2,336	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 48,164	\$ 20,683	\$ 32,939	\$ 35,500	\$ 35,857	\$ 357	1.00%
Total Expenditures for 61000-65999		\$ 48,164	\$ 20,683	\$ 32,939	\$ 35,500	\$ 35,857	\$ 357	1.00%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Robinwood Elementary School

Mission Statement:

Robinwood Elementary is committed to ensuring that each child will achieve academic excellence, personal growth and success in meeting their goals in a safe and positive environment.

Vision:

All students will develop the literacy and numeracy skills necessary to become literate and productive citizens. We will provide a safe and welcoming atmosphere for all students and staff and be attentive to the emotional needs of every student.



Certified Staff: 14

Enrollment: 307

100% - Free and Reduced Price Lunch

FY24 Budget Highlights:

- We anticipated keeping our budget status quo based on minimal changes during the year.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Walnut Grove Elementary School Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 160	\$ 21	\$ -	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 160	\$ 21	\$ -	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 41,918	\$ 16,344	\$ 28,548	\$ 33,738	\$ 33,934	\$ 196	0.58%
Supplies - Technology Related	6412	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ 2,647	\$ 2,721	\$ -	\$ 4,370	\$ 4,589	\$ 219	4.77%
Library Resources	6451	\$ 3,144	\$ 2,404	\$ 3,605	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 47,975	\$ 21,470	\$ 32,153	\$ 38,108	\$ 38,523	\$ 415	1.08%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ 602	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ 1,488	\$ -	\$ 3,079	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ 1,488	\$ -	\$ 3,681	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 49,622	\$ 21,491	\$ 35,834	\$ 38,108	\$ 38,523	\$ 415	1.08%
Total Expenditures for 61000-65999		\$ 49,622	\$ 21,491	\$ 35,834	\$ 38,108	\$ 38,523	\$ 415	1.08%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Walnut Grove Elementary School

Mission Statement:

We provide high-quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.

Vision:

All learners graduate believing that anything is possible and prepared to realize those possibilities.



Certified Staff: 27

Enrollment: 395

100% - Free and Reduced Price Lunch

15% - Special Education

FY24 Budget Highlights:

- We anticipated keeping our budget status quo based on minimal changes during the year.

	Current Goals
Attendance	At Walnut Grove Primary, we will create success-ready students by creating a culture of regular school attendance. As a result: Students will be identified and monitored by attendance % present in the 22-23 to attain a 90% of students present 90% of the time. The group identified as most "at-risk" from the current data will show a 10% attendance increase.
Attitude	At Walnut Grove Primary, we will establish a positive culture focused on high academic and behavioral expectations for each student. As a result: Classroom engagement data (CT3 data) will result in significant improvement (gather baseline data) PBIS data will reflect teacher utilization and student participation of matrix expectations with 80% accuracy for students and 90% for staff as measurable by PBIS walkthrough final data collection by April 15th.
Attitude	At Walnut Grove Primary, we will create success ready students who demonstrate significant measurable achievement on grade-level standards. As a result: All students will show significant improvement toward grade-level standards as evidenced by all students making growth on grade-level scales and 75% of students make a minimum of 1-year growth as measured by Galileo Benchmark and GOLD ratings.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Little Creek Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ -	\$ -	\$ -	\$ 9,750	\$ 10,250	\$ 500	4.88%
Supplies - Technology Related	6412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Resources	6451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Supplies and Materials	6491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ -	\$ -	\$ -	\$ 10,000	\$ 10,500	\$ 500	4.76%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ -	\$ -	\$ -	\$ 10,000	\$ 10,500	\$ 500	4.76%
Total Expenditures for 61000-65999		\$ -	\$ -	\$ -	\$ 10,000	\$ 10,500	\$ 500	4.76%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Little Creek

Mission Statement:

Little Creek's mission is to open the natural world to our youth through nature based hands-on experiences for students from PreK-12th grade.

Vision:

Little Creek's vision is to serve prekindergarten through 12th grade students so that they can engage in nature and the outdoors. Our focus is to foster the need for life-long environmental awareness and long term stewardship. To promote creative solutions for environmental, energy, and urban resource management problems. Also to elicit pride and problem solving within themselves and their community.



Little Creek Nature Area

1.7K likes • 1.9K followers

Certified Staff: 7 (plus 3 part time and 2 SSD teachers)

Enrollment: 824

12% - Free and Reduced Price Lunch

9% - Special Education

FY24 Budget Highlights:

- We anticipated keeping most of our budget status quo.
- However, with continued cost of grain increasing and the increased number of events at Little Creek (an increase of 8 more events) we increased the Up on the Farm account by \$500.

Little Creek Nature Area
2h · Instagram · 🌐

The turtles are up and moving...time to track them.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Little Creek

We are focusing improving our experiences for all students and ensure access is provided for every student in the district so that environmental stewardship and access to understanding science standards increases.

PreK Forest School Program with students from Parker Road PreK, **PreK through 5th grades students** from each school grade level visit Little Creek for nature based, hands-on experiences, **6th grade teams** from each 6th grade center and STEAM Middle experience Little Creek through various activities that build content, team building, and problem solving. **3rd through 12th grade students** have access to the ropes course, turtle tracking, catch and release fishing and many other content and team building activities. **10th grade through 12th grade students** at all of our high schools can participate in our Field Biology course held daily at Little Creek for a credit toward their science or elective courses. **Little Creek and Special School District partner** for our Vocational Skills Program for those students to gain social and vocational skills after high school. **Summer Camps for grades 3rd through 5th grade** are provided for our students in our district. Audubon partners with FFSD/Little Creek to provide our students access to the outdoor and natural world through authentic and fun activities.

	Current Goals
Instruction	Little Creek's goal for instruction is to ensure that our anti-racist standards are embedded in our lessons, activities and overall experience at Little Creek. In addition, highly engaging lessons are embedded throughout all grade levels and experiences.
Equity/Access	Our goal is to ensure all of our Pre-Kindergarten through 6th grade students access the nature and outdoor experiences that Little Creek provides and adjust the experience by grade level. A goal for 2023-24 is to acquire a all-terrain wheelchair for those living with a physical disability.
Social-Emotional Supports	Providing our students access to the outdoors and nature has benefits for their social and emotional needs. According to the International Journal of Wellbeing, a published article in 2015 by Capaldi, Passmore, Nlsbet et.al, nature has potential to be a wellbeing intervention. At Little Creek we seek to find ways to ensure our students have opportunities to collect on that wellbeing by being outdoors with positive experiences.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Little Creek

Little Creek History

https://www.fergflor.org/site/Handlers/Download.ashx?moduleinstanceid=251&dataid=698&FileName=Little_Creek_Nature_Area_a_brief_history.pdf

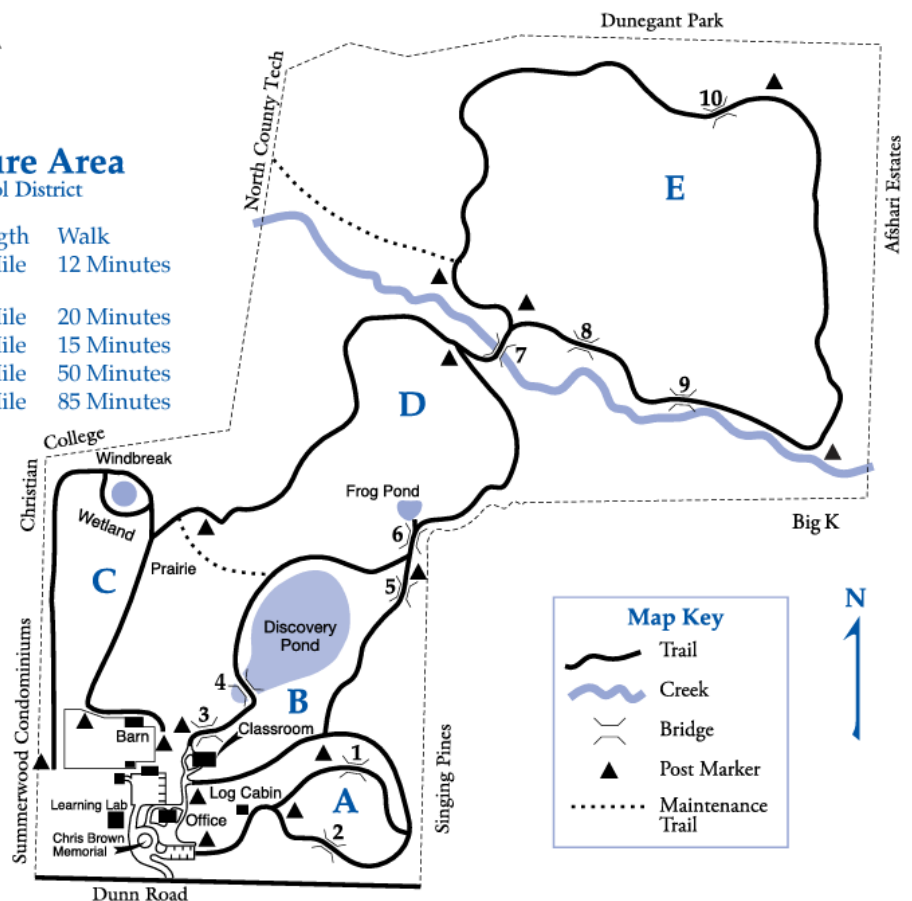


Little Creek Nature Area Ferguson-Florissant School District

Trails	Length	Walk
A. Log Cabin Loop <i>ADA Accessible</i>	.3 Mile	12 Minutes
B. Nolte Loop	.4 Mile	20 Minutes
C. Prairie Loop	.4 Mile	15 Minutes
D. Woodland Trail	.6 Mile	50 Minutes
E. Northside Trail	1.2 Mile	85 Minutes

Bridges

1. Deer
2. Squirrel
3. Turkey
4. Skunk
5. Crawdad
6. Rabbit
7. Raccoon
8. Opossum
9. Crow
10. Coyote





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

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FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Departments



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Operations and Maintenance Department Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ 3,796	\$ 700	\$ 2,530	\$ 4,500	\$ 1,500	\$ (3,000)	-200.00%
Cleaning Services	6331	\$ 14,371	\$ 9	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ 511,214	\$ 302,597	\$ 409,120	\$ 340,000	\$ 315,000	\$ (25,000)	-7.94%
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ 381	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ 74,358	\$ 60,886	\$ 72,345	\$ 75,000	\$ 140,000	\$ 65,000	46.43%
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 1,064	\$ -	\$ 492	\$ 4,000	\$ 1,500	\$ (2,500)	-166.67%
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ 253,736	\$ 444,237	\$ 473,384	\$ 440,000	\$ 400,000	\$ (40,000)	-10.00%
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ 175	\$ 98	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 859,095	\$ 808,527	\$ 957,873	\$ 863,500	\$ 858,000	\$ (5,500)	-0.64%
Supplies (64000-64999)								
General Supplies	6411	\$ 198,319	\$ 53,540	\$ 210,715	\$ 200,000	\$ 230,500	\$ 30,500	13.23%
Supplies - Technology Related	6412	\$ 257,892	\$ 299,034	\$ 428,006	\$ 300,000	\$ 320,000	\$ 20,000	6.25%
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	6419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Resources	6451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	6481	\$ 171,624	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ 15,554	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ 1,277	\$ 1,402	\$ -	\$ 2,500	\$ 2,500	100.00%
Supplies Total		\$ 643,389	\$ 353,851	\$ 640,122	\$ 500,000	\$ 553,000	\$ 53,000	9.58%
Total Expenditures for 63000-65999		\$ 1,502,485	\$ 1,162,378	\$ 1,597,995	\$ 1,363,500	\$ 1,411,000	\$ 47,500	3.37%
Total Expenditures for 61000-65999		\$ 1,502,485	\$ 1,162,378	\$ 1,597,995	\$ 1,363,500	\$ 1,411,000	\$ 47,500	3.37%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Operations and Maintenance

The Operations & Maintenance Department is responsible for the support and upkeep of all of the District's facilities. These facilities include four high schools, Innovation School, three middle schools, two sixth grade centers, six intermediate schools (grades 3-5), seven primary schools (grades Pre-kindergarten – 2), Challenger Learning Center, Little Creek Nature Area, Transportation/Mechanic Shop, and an administration building. The Operations & Maintenance Department is responsible for all of the maintenance, custodial services, delivery, copy center, warehouse, and capital projects headed by the Assistant Superintendent of Operations, Maintenance and Transportation. There are approximately 200 staff in the operations, maintenance, and transportation department serving the District. The Operations & Maintenance Department ensures that all of the buildings and grounds are well maintained in order to better provide a clean and healthy learning environment for all District buildings as well as provide for the health and safety of our students, staff and visitors.

The Operations and Maintenance Department (Facilities) is charged with ensuring the 31 facilities of the district are clean, safe, well maintained, comfortable and operational year-round.

The following divisions are under the Operations and Maintenance Department:

- **General Maintenance:**
 - Overall maintenance and repair; General Maintenance, Carpentry,
- **Safety, Locks/Locksmith, Pest Control**
- **Grounds:**
 - Maintenance of all grass, Sports Fields, Irrigation, Parking Lots, Sidewalks, Tree Maintenance, Landscaping, Snow and Ice Removal, Painting (inside/out), Small Engine Repair, Assisting all other divisions with projects, deliveries, operating heavy equipment, etc.
- **Custodial Services**
- **Mechanical – HVAC**
- **Electrical**
- **Plumbing**
- **AV/Electronics**
- **Warehouse/Supplies/Central Receiving**
- **Facilities Use:**
 - Accepts applications for use of district facilities by community organizations
- **Copy Center**
- **Office Professionals**
- **Utilities**
- **Capital Projects/Bond Projects**

With the COVID related inflated market and shortages in material supply, the department's work has become even more challenging. The department is navigating these unprecedented times as best as possible. It does limit the amount of projects that can be accomplished but the focus remains on maintaining and creating facilities and environments that positively impacts student success and learning.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object

Security

Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Professional Services	6319	\$ 25,426	\$ 20,900	\$ 972,913	\$ 1,019,540	\$ 987,500	\$ (32,040)	-3.24%
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 4,112	\$ 4,983	\$ 4,779	\$ 5,000	\$ 5,000	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	100.00%
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 29,538	\$ 25,883	\$ 977,691	\$ 1,024,540	\$ 1,002,500	\$ (22,040)	-2.20%
Supplies (64000-64999)								
General Supplies	6411	\$ 128,120	\$ 5,268	\$ 29,198	\$ 20,000	\$ 39,000	\$ 19,000	48.72%
Supplies - Technology Related	6412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 128,120	\$ 5,268	\$ 29,198	\$ 20,000	\$ 39,000	\$ 19,000	48.72%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ 11,000	\$ 16,000	\$ 5,000	31.25%
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ -	\$ 11,000	\$ 16,000	\$ 5,000	31.25%
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 157,657	\$ 31,151	\$ 1,006,889	\$ 1,055,540	\$ 1,057,500	\$ 1,960	0.19%
Total Expenditures for 61000-65999		\$ 157,657	\$ 31,151	\$ 1,006,889	\$ 1,055,540	\$ 1,057,500	\$ 1,960	0.19%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Security

The purpose of the Safety and Security Department is to coordinate prevention and intervention plans and programs designed to help ensure the maintenance of school safety and security by using all resources effectively and efficiently to maintain safe and orderly learning environments that assist in improved achievement for all students. To achieve this goal, the department works cooperatively and collaboratively with school system staff, interagency partners, community members, and parents.

The Security Department is comprised of a Director of Security, Lead Officer, Safety Officers and Safety Monitors. One major initiative has been to continue the installation of security equipment and maintain safety throughout all of the District's buildings.

Keeping your child safe

The Ferguson-Florissant School District (FFSD) has plans and procedures in place to protect your child and communicate with you in the event of an emergency. Our security department works with school staff, local law enforcement and other public health and safety leaders to make our campuses safe places to learn.

To protect our students and staff, all FFSD schools are outfitted with electronic security systems including burglar alarms, digital video recorders and access controls. More than 500 security cameras monitor the interiors and exteriors of buildings throughout the District.

FY24 Budget Highlights:

- Supplies budget increased due to Uniforms for officers and CPI Training books.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Transportation Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 YTD	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)									
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)									
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Data Processing Services	6316	\$ 5,763	\$ -	\$ -	\$ -		\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ 8,400	\$ 8,820	\$ 9,173	\$ -	\$ 983	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -		\$ 102,234	\$ 102,234	100.00%
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -		\$ 500,000	\$ 500,000	100.00%
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Travel	6343	\$ (3,229)	\$ 3,884	\$ 3,553	\$ 4,000	\$ -	\$ 14,000	\$ 10,000	71.43%
Other Transportation Services	6349	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	
Insurance	6351	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Liability Insurance	6352	\$ 22,148	\$ 21,792	\$ 22,345	\$ 25,000	\$ 25,353	\$ -	\$ (25,000)	#DIV/0!
Communications	6361	\$ 11,815	\$ 9,778	\$ 4,669	\$ 10,000	\$ 3,532	\$ 10,000	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
New sletter Printing	6363	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Purchased Services Total		\$ 44,897	\$ 44,274	\$ 39,740	\$ 49,000	\$ 39,868	\$ 626,234	\$ 577,234	92.18%
Supplies (64000-64999)									
General Supplies	6411	\$ 171,359	\$ 109,213	\$ 195,246	\$ 75,000	\$ 146,387	\$ 299,000	\$ 224,000	74.92%
Supplies - Technology Related	6412	\$ 45,475	\$ 19,630	\$ 58,121	\$ 62,500	\$ 47,256	\$ 50,000	\$ (12,500)	
Assessments	6413	\$ 25,279	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ (30,000)	
Repairs-Veh/Equipment	6414	\$ 33,906	\$ 43,608	\$ 79,278	\$ 70,000	\$ 103,497	\$ -	\$ (70,000)	
Supplies & Expense	6415	\$ 25,525	\$ 20,617	\$ 41,052	\$ 30,000	\$ 29,348	\$ -	\$ (30,000)	
Bus Passes/lic/safety	6417	\$ 14,508	\$ 14,144	\$ 14,925	\$ 14,500	\$ 19,905	\$ -	\$ (14,500)	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Vehicle Gas	6486	\$ 267,805	\$ 137,632	\$ 624,060	\$ 500,000	\$ 842,657	\$ 500,000	\$ -	
Supplies Total		\$ 583,857	\$ 344,843	\$ 1,012,682	\$ 782,000	\$ 1,189,051	\$ 849,000	\$ 67,000	7.89%
Capital Outlay (65000-65999)									
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Pupil Transportation Vehicles-School Buses	6552	\$ 595,700	\$ -	\$ 3,292,020	\$ 1,800,000	\$ -	\$ -	\$ (1,800,000)	#DIV/0!
Capital Outlay Total		\$ 595,700	\$ -	\$ 3,292,020	\$ 1,800,000	\$ -	\$ -	\$ (1,800,000)	#DIV/0!
Long and Short Term Debt (66000-66999)									
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 1,224,454	\$ 389,117	\$ 4,344,442	\$ 2,631,000	\$ 1,228,919	\$ 1,475,234	\$ (1,155,766)	-78.34%
Total Expenditures for 61000-65999		\$ 1,224,454	\$ 389,117	\$ 4,344,442	\$ 2,631,000	\$ 1,228,919	\$ 1,475,234	\$ (1,155,766)	-78.34%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Transportation

The Transportation Department is responsible for the safe transportation of students to and from school and activity/field trips on District-operated vehicles.

The District transports approximately 9,711 pupils transported daily. The District operates 169 days and travels approximately 748,000 eligible route miles annually and an additional 118,483 miles that are ineligible for state reimbursement. These ineligible miles include training, maintenance, field trips, activity trips, shuttles and summer school miles.

Mission Statement:

To provide the safest and most proficient transportation process by building the finest team possible. Serving our customers by developing relationships with communication and continued trust to all stakeholders.

FY24 Budget Highlights:

- Decrease in budget is due to the fact that the buses are represented in the capital budget and not here in the operations budget





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Food and Nutrition Services Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 1,803	\$ 392	\$ 1,720	\$ -	\$ 2,500	\$ 2,500	100.00%
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ 3,503,301	\$ 724,860	\$ 1,198,570	\$ 3,340,000	\$ 3,300,000	\$ (40,000)	-1.21%
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 3,505,105	\$ 725,252	\$ 1,200,291	\$ 3,340,000	\$ 3,302,500	\$ (37,500)	-1.14%
Supplies (64000-64999)								
General Supplies	6411	\$ 45,667	\$ 117,212	\$ 43,461	\$ 28,000	\$ 50,000	\$ 22,000	44.00%
Supplies - Technology Related	6412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Food Supplies	6471	\$ 482,709	\$ 759,268	\$ 1,819,579	\$ 50,000	\$ 60,000	\$ 10,000	20.00%
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 528,376	\$ 876,480	\$ 1,863,040	\$ 78,000	\$ 110,000	\$ 32,000	29.09%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ 101,609	\$ 116,773	\$ 126,321	\$ 50,000	\$ 50,000	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000	100.00%
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	100.00%
Capital Outlay Total		\$ 101,609	\$ 116,773	\$ 126,321	\$ 50,000	\$ 181,000	\$ 131,000	72.38%
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 4,135,089	\$ 1,718,505	\$ 3,189,651	\$ 3,468,000	\$ 3,593,500	\$ 125,500	3.49%
Total Expenditures for 61000-65999		\$ 4,135,089	\$ 1,718,505	\$ 3,189,651	\$ 3,468,000	\$ 3,593,500	\$ 125,500	3.49%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Nutrition Services

The District contracts with Aramark to manage its Food and Nutrition Services (FNS) operations. The Food Service Coordinator is the District's liaison working with the Aramark General Manager to oversee these operations. As a team, the Coordinator works closely with Aramark to ensure that the District is maximizing its reimbursable meals while also ensuring that all meals meet required nutrition guidelines.

The District operates its School Breakfast and Lunch program under the Community Eligibility Provision (CEP), which is a non-pricing meal service option for schools and school districts in low-income areas. CEP allows the nation's highest poverty schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household applications. Instead, school that adopt CEP are reimbursed using a formula based on the percentage of students categorically eligible for free meals based on their participation in other specific means-tested programs such as the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF).

The USDA and Biden Administration are currently working on new nutritional standards for school meals for 2024-25 and beyond. These standards will be based on nutrition science and public input. In the interim, the USDA has set new rules starting next year for Milk, Whole Grains and Sodium.

Mission Statement:

We will serve nutritious meals that students love while forging deeper and new connections with students, staff, and families to build a strong community.

FY24 Budget Highlights:

- Budget increased primarily due to the need for a refrigerated truck



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Assistant Superintendent for Student Learning Department

Under ESSA, the District must report expenditures at a building level. Many of the expenditures around student learning are reported within the buildings actual activity; however, the District has some general ledger challenges to overcome in order to properly report out the budget and activity related to the Student Learning Department. We will work on that for future budget presentations.

FY24 Budget Highlights:

- The budget for Student Learning at the Secondary level includes: Assessments and AP Exams, Virtual tuition, IB program, Curriculum materials, software subscriptions, MySci middle school curriculum, PLTW training, etc.
- The budget for Student Learning at the Elementary level includes: English Language Learners professional development, English Language Learners interpreter services, English Language Arts curriculum, and other software subscriptions.



McCluer Students Complete Capstone Project

Elevate St. Louis students at McCluer have been visiting Parker Road Primary for their Capstone project where they work with young learners. Students worked as a team to support the teacher with classroom management and encourage reading comprehension and critical thinking with questions about the book characters, settings, and other details.

Welcome to the Ferguson - Florissant School District Curriculum and Learning Department

The Curriculum & Learning Department believes that ALL students in the Ferguson-Florissant School District can achieve and learn beyond their potential. It is our mission to support student endeavors to becoming lifelong contributors to our community by deeply supporting instruction and professional development of our teaching and leadership core.

[AP Course Website](#)

[CTE Website](#)

[Elementary Humanities](#)

[Secondary Humanities Website](#)

[K-12 Math Website](#)

[K-12 Science Website](#)



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

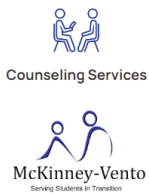
2023-24 ANNUAL BUDGET

Assistant Superintendent for Support Services Department

Support Services supervises many areas of operations for the District including Admissions, Social Workers, Family and Community Engagement (FACE), Homeless under the McKinney Vento Act, Health Services, Counseling, and Multi-Tiered Support Services.

FY24 Budget Highlights:

- These budgets include expenditures for transcript services; homeless uniforms and supplies; events such as the District's annual Gala, Back to School Fair, Family Movie Night; SchoolLinks, and assessments for ACT, Pre-ACT, and ACCUPlacer; PBIS initiatives; Branching Minds interventions; Social Emotional Learning and Curriculum;



Counseling Services



Foster Care Services



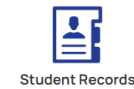
Health Services



School Social Work Services



McKinney-Vento
Serving Students in Transition



Student Records

- Struggling with change?
- Experiencing academic stress?
- Feeling lonely or depressed?

Hazel can help! 

Teletherapy Services Available for All FFSD Students

As part of continuing efforts to provide services that support student wellness, FFSD has expanded its partnership with Hazel Health to provide access to student mental health services at no cost to families. When your child needs support, you can schedule a virtual visit with a licensed therapist. Visits with Hazel are a safe space - private and confidential.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Family and Community Engagement (FACE) PURPOSE

The purpose of the Ferguson-Florissant School District's Family and Community Engagement (FACE) Department is to create connections that develop positive changes with students, families, educators and the community through strong partnerships.

FACE MISSION

The mission of the FACE Department is to cultivate and maintain healthy working relationships with students, parents, families, community members and education stakeholders, by establishing a reciprocal exchange of strategic plans and concepts pertaining to the quality of schools and improvement of educational outcomes for all students.

FACE VISION

Authentic family and community engagement is key to increasing student achievement and their readiness for college, career and life. By partnering with parents, educators, local businesses, churches, community organizations, elected officials, city departments and other stakeholders, FACE is committed to strengthening the connections between schools and the community.



FFSD United Awards & Recognition Night

Congratulations to this year's 2023 United Award recipients. The event recognized our retirees, United awardees, Teacher of the Year, Support Staff of the Year, and Principal of the Year. It was a great night to celebrate and honor those who make our district great. Thank you to all who made the night a great success.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

The Diversity, Equity, and Inclusion Department

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	100.00%
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	100.00%
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,500	100.00%
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	100.00%
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	100.00%
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	100.00%
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 900	100.00%
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	100.00%
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ 550	\$ 550	100.00%
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ -	\$ -	\$ -	\$ -	\$ 82,350	\$ 82,350	100.00%
Supplies (64000-64999)								
General Supplies	6411	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	100.00%
Supplies - Technology Related	6412	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	100.00%
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Resources	6451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	100.00%
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ -	\$ -	\$ -	\$ -	\$ 102,350	\$ 102,350	100.00%
Total Expenditures for 61000-65999		\$ -	\$ -	\$ -	\$ -	\$ 102,350	\$ 102,350	100.00%



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

The Diversity, Equity, and Inclusion Department

New to the District is the Diversity, Equity, and Inclusion department, which focuses its efforts on embedding strategies into every fabric of what we do.

FY24 Budget Highlights:

- The budget for this first year of implementation includes Staff Development for Principal cohorts, expenditures related to the District's Equity Symposium, supplies to create an Equity library, and resources to support the work of the Change Teams.



Thank you from the FFSD Equity Committee

A huge thank you to all the parents, students, staff members, community partners, and others who participated in the FFSD Two Part Equity Symposium presented by FFSD Equity Committee in partnership with Judge Jimmie Edwards and Lashly & Baer Law Firm. Also special thanks to the 'For Ahkeem' producer, Jeff Truesdell and Dr. Michael Triplett former principal at Innovation Concept Academy, current superintendent at Normandy Schools Collaborative for their participation. We look forward to working with the amazing FFSD community to continue the progress of educational equity in Ferguson-Florissant School District.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Federal Programs

The Federal Programs Office is responsible for sound financial planning and management of public and non-public school federal funds. We interface with departments to assist with the preparation and management of Title I, Title II, Title III, IV, CARES Act, and Perkins improvement plans, budgets, hiring, requisitions for allowable expenditures, and exercising proper financial controls. The office, supervised by the Executive Director of Federal Programs, ensures compliance with federal statutes and regulations, state laws, DESE rules and regulations, FFSD policies and procedures, and relevant contractual obligations.

Title I, Part A: Title I, Part A is the largest federal program supporting both elementary and secondary education. The program's resources are allocated based upon the poverty rates of students enrolled in schools and districts and are designed to help ensure that all children meet challenging state academic standards. Title I is also designed to focus on special needs populations and to reduce the gap between advantaged and disadvantaged students.

Title I Schoolwide: Title I Schoolwide programs provide schools with the opportunity to upgrade the entire school program by allowing more flexibility to serve students.

Title II: Title II provides federal funding to improve student achievement consistent with Missouri Learning Standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals and other school leaders.

Title III: Title III is a part of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA). The purpose of Title III is to help ensure that English learners (ELs) attain English language proficiency and meet state academic standards. Federal funding is provided through various grant programs to assist state education agencies (SEAs) and local education agencies (LEAs) in accomplishing this.

Title III - Immigrant: This program provides financial assistance to LEAs with immigrant students through a formula. Missouri Department of Elementary and Secondary Education informs LEAs that returned their counts and qualify for this program. Funds for this program are known as Title III-Immigrant because they are a part of Title III of the Every Student Succeeds Act (ESSA). Immigrant Children and Youth are individuals: who are ages 3 through 21; (2) who were not born in any State; and; (3) who have not been attending one or more schools in any one or more states for more than three full academic years

Title IV.A Student Support and Academic Enrichment: Monies targeted to improve students' academic achievement by providing all students with access to a well-rounded education, improving school conditions for student learning; and improving the use of technology and digital literacy of all students.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Federal Programs - continued

FY24 Budget Highlights:

- Title I funds:
 - Instructional Support Leaders
 - Social Workers
 - Homeless initiatives
- Title II funds:
 - LTRS reading training
 - Math Specialist training
 - Retention and Recruitment
 - Planning stipends
 - Math Coaching
- Title III funds:
 - English Language Learners software platform called ELLevation
- Title IVA funds:
 - CANVAS Learning Management Coordinator
 - Well rounded initiatives including Dual enrollment/STEM/College counseling
 - Professional Development
 - Health and Safety services and materials
 - Non-Public education support and resources
- Remaining ESSER funds:
 - Stipends for full-time and part-time staff as retention effort
 - ELA Curriculum
 - Social Workers, Restorative Specialists, Building Support Aides
 - Learning Recovery Support

Object Code	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget
	<i>Federal</i>					
5422	ARP - ESSER III	\$ -	\$ -	\$ 3,270,907	\$ 13,389,253	\$ 14,341,751
5423	CRRSA - ESSER II	\$ -	\$ -	\$ 11,856,118	\$ 819,131	\$ -
5424	CARES - ESSER Fund	\$ -	\$ 2,999,701	\$ 522,616	\$ 1,802,070	\$ -
5425	CARES - Governor's Emergency Education Relief Fund	\$ -	\$ 122,751	\$ 97,372	\$ -	\$ -
5427	Perkins Basic Grant, Career Education	\$ -	\$ 185,800	\$ 160,844	\$ 170,000	\$ 306,696
5428	Coronavirus Relief Fund (OA CRF)	\$ -	\$ 1,540,559	\$ -	\$ -	\$ -
5451	Title I	\$ -	\$ 1,878,800	\$ 7,028,187	\$ 4,750,546	\$ 4,366,400
5461	Title IV - Student Support and Academic Enrichment	\$ -	\$ 70,065	\$ 390,529	\$ 121,915	\$ 322,783
5462	Title III, ESEA - English Language Acquisition	\$ -	\$ 480,271	\$ 14,072	\$ -	\$ 25,493
5463	Education for Homeless Children & Youth	\$ -	\$ 106,946	\$ 101,889	\$ 150,000	\$ 100,000
5465	Title II, Part A&B, ESEA - Teacher & Principal	\$ -	\$ 141,421	\$ 291,641	\$ 682,975	\$ 552,246
547X	CARES	\$ -	\$ 460,569	\$ 784,800	\$ -	\$ 230,000



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object DPDC - District Professional Development Committee Other Expenditures

FFSD Professional Learning and Evaluation



Mission Statement:

In order to create and sustain a community of learners, the Professional Development Committee will provide research-based professional development to improve student achievement by growing teacher practice.

Vision: *PD provides stakeholders with strategies and resources that are: Innovative Collaborative Relevant Content-specific Differentiated To enhance the learning for all.*

The District Professional Development Committee (DPDC) was established by the District to ensure that quality professional development programs are implemented and that the District expends professional development funds as required by State law.

The DPDC is comprised of one elected representative from each school as well as representatives from other areas. DPDC meets throughout the year to be sure that high quality professional development is provided for all certified District employees.

FY24 Budget Highlights:

- The focus of PDC is to rely on the internal capacity of stakeholders and leaders to develop certified staff. This has led to a significant decrease in the PD budget due to a decrease in the number of outside consultants being hired

Goals:
Goal 1: Instructional: Teachers will use state/district curriculum guides with enough facility to anticipate skill gaps and/or misconceptions of students in order to deliver equitable instruction for all students as measured by an annual growth on the standards-based content observation indicator (currently MEES Indicator 3.1) and student engagement indicator (currently MEES Indicator 1.2)
Goal 2: Leadership: ILTs will continue to develop strategic school-based PLCs aligned with anti-racist principles to address the needs of all students and monitor the effectiveness of the PLC process
Goal 3: New Teacher: New teachers will show growth in effectively implementing the district curriculum, state standards, and PBIS structures in their classroom as measured by observation data.
Goal 4: Decorum: 100% of certified staff will implement a multi-tiered behavioral and socio-emotional approach, as measured by multiple District data points by May 2025.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Finance Department Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ 3,305	\$ 8,000	\$ 4,695	58.69%
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ 30,836	\$ 54,371	\$ 33,435	\$ 30,000	\$ 34,000	\$ 4,000	11.76%
Cleaning Services	6331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 2,873	\$ 1,642	\$ 11,704	\$ 6,000	\$ 12,750	\$ 6,750	52.94%
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ 230	\$ -	\$ 450	\$ -	\$ 2,000	\$ 2,000	100.00%
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ 34	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 33,938	\$ 56,013	\$ 45,623	\$ 39,305	\$ 56,750	\$ 17,445	30.74%
Supplies (64000-64999)								
General Supplies	6411	\$ 33	\$ 301	\$ 10,637	\$ 250	\$ 5,250	\$ 5,000	95.24%
Supplies - Technology Related	6412	\$ 6,865	\$ 4,146	\$ 3,564	\$ 2,500	\$ -	\$ (2,500)	#DIV/0!
Assessments	6413	\$ 3,042	\$ 4,511	\$ 7,689	\$ 2,500	\$ -	\$ (2,500)	#DIV/0!
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Resources	6451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 9,941	\$ 8,958	\$ 21,891	\$ 5,250	\$ 5,250	\$ -	
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Buildings	6521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Improvements Other than buildings	6531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Regular Equipment	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal-Bonded Indebtedness	6611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest-Bonded Indebtedness	6621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 43,879	\$ 64,972	\$ 67,513	\$ 44,555	\$ 62,000	\$ 17,445	28.14%
Total Expenditures for 61000-65999		\$ 43,879	\$ 64,972	\$ 67,513	\$ 44,555	\$ 62,000	\$ 17,445	28.14%



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Finance and Benefits Department

The Finance and Benefits Department is charged with providing quality business services to the Ferguson-Florissant School District community. The department strives to serve the educational community through the provision of timely and accurate payroll, accounts payable and receivable, budget, health benefits, and financial reporting resources.”

The Finance Department is supervised by the Assistant Superintendent for Business Services/CFO of the District. Other staff includes the Director of Finance, Senior Accountant, and the rest of the finance staff. The Finance Department is primarily responsible for ensuring that all of the necessary internal controls are in place in order to properly account for all facets of the District’s budgeting, accounting and financial reporting activities.

FY24 Budget Highlights:

- Increases for training on new ERP Finance/HR software, professional development for staff through MoASBO, and necessary bank charges/fees



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Human Resources Department Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Certified Substitute Release	6121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplemental Pay	6131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Certified Stipends	6134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vacation/Sick Payout	6141	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000	100.00%
Non-Certified Salary	6151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Aide Salary	6152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Classified Empl Unused leave and/or Severa	6171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Certified Stipends	6154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000	100.00%
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ 72,633	\$ 6,041	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ 62,049	\$ 2,100	\$ 86,066	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ 56,000	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ 120,275	\$ 31,667	\$ 52,049	\$ 61,600	\$ 61,600	\$ -	
Cleaning Services	6331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 440	\$ 604	\$ 1,888	\$ 5,500	\$ 5,500	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ 500	\$ 8,483	\$ 683	\$ -	\$ -	\$ -	
Newsletter Printing	6363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ 6,019	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 255,896	\$ 104,894	\$ 146,706	\$ 67,100	\$ 67,100	\$ -	
Supplies (64000-64999)								
General Supplies	6411	\$ 1,158	\$ 895	\$ 578	\$ 500	\$ 500	\$ -	
Supplies - Technology Related	6412	\$ 76,545	\$ 83,784	\$ 27,534	\$ 83,400	\$ 83,400	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	6419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Resources	6451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 77,702	\$ 84,679	\$ 28,113	\$ 83,900	\$ 83,900	\$ -	
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards >\$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 333,599	\$ 189,572	\$ 174,818	\$ 151,000	\$ 151,000	\$ -	
Total Expenditures for 61000-65999		\$ 333,599	\$ 189,572	\$ 174,818	\$ 151,000	\$ 316,000	\$ 165,000	52.22%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Human Resources Department

The Human Resources Department is responsible for recruitment and hiring of all personnel, both certified and non-certified. The department strives to hire high quality staff, conduct employee negotiations, maintain salary schedules, and manage the District's substitute pool.

FY24 Budget Highlights:

- Maintaining software renewals and professional services as needed and will evaluate going forward



AESOP - TEACHER ABSENCE MANAGEMENT

Teacher Absence Reporting, Acquiring Substitute.



MUNIS EMPLOYEE SELF SERVICE (ESS)

Check Stubs, Absence Balances, W2's, Personal Information



SAFE SCHOOLS

Mandatory Employee Training Videos.



TALENTED RECRUIT AND HIRE

Review applicant data, schedule interviews, request a job posting



TALENTED RECORDS

Onboarding, Online Employee Forms



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Office of the Superintendent

The Office of the Superintendent is responsible for the overall day-to-day operations of the District. The Superintendent is the primary liaison between the District and the Board of Education and is the Chief Executive Officer of the District.

Board of Education

The Board of Education is responsible for the overall governance of the District. The Board budget primarily consists of Professional and Technical Services including Annual Audit, Legal Services, and Election costs; however, it also includes School Board Association memberships and supplies and security for various meetings.

FY24 Budget Highlights:

- Budget includes: Annual Audit services, Legal Services, MSBA policy consulting, training and travel, and software for Simbli board agendas



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Technology Department



Technology Services researches, purchases, deploys, supports, and disposes of technology. As of 2018, there are over 11,000 total desktops, laptops and Chromebooks throughout the District. The department is divided into Administration, Network Services, Information Systems, Support and Integration. In the fall of 2017, Ferguson-Florissant opened the STEAM Academy - the first school of its kind in the area. STEAM represents the latest in Instructional Technology and incorporates 1:1 and project based learning.

FY24 Budget Highlights:

- Funding for computer replacements and continued 1:1 program
- Implementation costs for new Student Information System software and training
- Additional consulting costs for conversion to new ERP Finance/HR software

Research & Accountability

Our department develops and implements strategic and annual plans, which provide technology methods for classroom instruction and administrative systems for support of the District's instructional goals and administrative needs. We are involved in all aspects of management inclusive of budgeting, project management, district-wide systems information training, team evaluation, board reports, cabinet reports, and evaluation of vendors representing the district's best interest. We develop, direct and implement systems emphasizing technology planning, budgeting, purchasing decisions, staff development activities, curricular support. We serve as a liaison between the District and local, state, and national technology organizations. We are responsible for reporting of core data information in accordance with state timelines and requirements as outlined by the Department of Elementary and Secondary Education (DESE). We reinforce data usage and understanding among all staff. We develop various web software for data collection, analysis, and reporting. We are responsible for compliance with DESE's annual Performance Report (APR).

FY24 Budget Highlights:

- Implementation costs for Infinite Campus data dashboard



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Detailed Expenditure by Object Communications and Marketing Department Other Expenditures

Object Code Description	Object	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 \$ Increase (Decrease)	2023-2024 % Increase (Decrease)
Salaries and Fringes (61000-62999)								
Salaries and Fringes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services (63000-63999)								
Instructional Services	6311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development	6312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit Services	6315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Data Processing Services	6316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services	6317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Election Services	6318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	6319	\$ -	\$ -	\$ -	\$ -	25,000	25,000	100.00%
Cleaning Services	6331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	6333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Equipment	6334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer	6335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trash Removal	6336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tech Repairs & Maintenance	6337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Pupil Transportation	6341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Route Transportation	6342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	6343	\$ 1,951	\$ -	\$ 1,021	\$ 4,000	4,000	\$ -	
Insurance	6351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	6361	\$ 9,491	\$ 623	\$ 16,973	\$ -	\$ -	\$ -	
Advertising/Printing	6362	\$ -	\$ 633	\$ 2,959	\$ 23,500	\$ 23,500	\$ -	
Newsletter Printing	6363	\$ 2,414	\$ 338	\$ 1,450	\$ -	5,000	5,000	100.00%
Dues & Membership	6371	\$ -	\$ 1,520	\$ 845	\$ -	\$ -	\$ -	
Entry Fees	6372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Security	6393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	6398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services Total		\$ 13,856	\$ 3,114	\$ 23,248	\$ 27,500	\$ 57,500	\$ 30,000	52.17%
Supplies (64000-64999)								
General Supplies	6411	\$ 3,498	\$ 1,047	\$ 7,022	\$ 8,500	\$ 8,500	\$ -	
Supplies - Technology Related	6412	\$ -	\$ 39,547	\$ 99,624	\$ 113,361	\$ 113,361	\$ -	
Assessments	6413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	6419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	6431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Books	6441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Library Resources	6451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	6481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Natural Gas	6482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Gas	6486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies Total		\$ 3,498	\$ 40,594	\$ 106,646	\$ 121,861	\$ 121,861	\$ -	
Capital Outlay (65000-65999)								
Equipment > \$1,000	6541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Equipment > \$1,000	6542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smartboards > \$1,000	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Software	6544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicles	6551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt (66000-66999)								
Lease Principal	6543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Interest	6623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long and Short Term Debt Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures for 63000-65999		\$ 17,354	\$ 43,707	\$ 129,894	\$ 149,361	\$ 179,361	\$ 30,000	16.73%
Total Expenditures for 61000-65999		\$ 17,354	\$ 43,707	\$ 129,894	\$ 149,361	\$ 179,361	\$ 30,000	16.73%



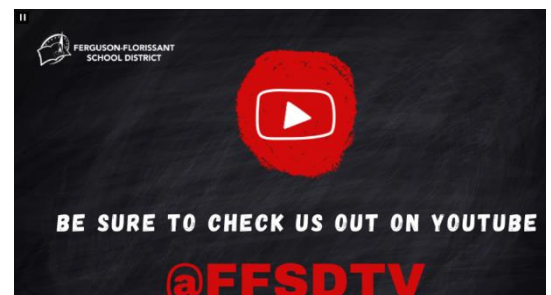
FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Communications and Marketing Department

The Ferguson-Florissant School District Communications Department will build the District's reputation through an integrated multimedia program that highlights student learning, student achievement, school climate, effective teachers, financial stability, and strong leadership. In addition, the department will work closely with the Board of Education, Superintendent, all FFSD departments, schools, and community to support the District's mission, vision, goals, and strategic plan through effective communication strategies. This department is supervised by the Chief of Staff, supported by a Director Communications and Marketing, a Communication, Marketing, Media Specialist, and an Administrative Assistant.

Ferguson-Florissant Communication department supports the District's mission **"to provide high-quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships"** by telling the story of our District through transparent and strategic communication.



FY24 Budget Highlights:

- Includes funding for professional services for community opinion data research collection and support on various issues
- Additional funding for postage for community mailings
- Funding for publishing a newsletter

Key Areas of Responsibility



One District United E-Newsletter





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Early Childhood Education Program

The Ferguson-Florissant School District is recognized nationally as a leader in the field of Early Education. For more than 35 years, the District, in partnership with the state of Missouri, has worked with Early Education experts to develop programs that have been adopted statewide and now serve as national models.

The strong support of the Ferguson-Florissant Board of Education and the Administration's commitment to early childhood education make it possible for the District to offer families the following programs:

Early Education Programs

Parents as Teachers	Preschool (Ages 3 & 4)	Head Start Program
Early Childhood Special Education		Developmental Screenings
Child Development Centers	LINK	Family Time





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Special School District of St. Louis County SSD Mission & Vision

Special School District of St. Louis County, the largest specialized education provider in the state, equips and empowers students of all learning abilities to excel to their greatest potential. This is realized through an inclusive, collaborative approach, supported by our comprehensive resources and deep expertise - all of which is centered on each student's unique needs.

Mission

To support and empower students of all learning abilities to excel to their greatest potential.

Vision

All students realize their full potential in life and learning.

Values

Equity • Commitment • Collaboration



About Special Education in Partner Districts

SSD provides special education services to students in a variety of placements, which are governed by the federal Individuals with Disabilities Education Act (IDEA). Services are based entirely on a student's Individualized Education Plan (IEP).

More than 97 percent of students who receive services from SSD staff attend a school in the school district in which they live. This means that the vast majority of special education services provided by SSD are delivered by SSD staff in 265 schools in 22 public school districts in St. Louis County. Students with more significant disabilities are educated in one of [SSD's five special education schools](#).



For a list of key special education contacts in each of SSD's partner districts, click the links to the left.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

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Informational Section

2023-24 Budget

Provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

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FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Section Summary

The following pages provide detailed information about the District. The information is grouped into distinct sections.

Market Value and Property Tax Information

This section includes trend information about values of taxable property, the property tax levy and levy collections.

Revenues

This section includes data on Sales Tax, State Formula calculations and Other revenues. Including the state foundation formula calculation and the related factors. The schedules included explain the phase-in process of the foundation formula and the rationale behind the District's state funding projections.

Enrollment

This section provides enrollment history and forecasts along with a live births worksheet.

District Information

This section provides debt information, comprehensive school improvement plan, teacher salary schedule, discipline data and calendars.

Surveys

This section includes surveys from Parents, Staff and Students.

Glossary of Terms

Acronyms



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

ASSESSMENT VALUE / MARKET VALUE HISTORY OF TAXABLE PROPERTY

<u>Fiscal Year</u>	<u>Assessed Value - After BOE</u>	<u>% Increase (Decrease)</u>	<u>Market Value</u>	<u>Assess vs. Market Ratio</u>
2014	\$920,096,100		\$3,686,612,834	
2015	\$903,738,280	-1.78%	\$3,576,420,338	25.27%
2016	\$918,494,970	1.63%	\$3,619,735,320	25.37%
2017	\$1,007,816,850	9.72%	\$3,938,837,384	25.59%
2018	\$1,014,345,380	0.65%	\$3,953,757,806	25.66%
2019	\$1,115,273,500	9.95%	\$4,395,123,730	25.38%
2020	\$1,122,916,640	0.69%	\$4,413,284,067	25.44%
2021	\$1,180,766,360	5.15%	\$4,735,641,205	24.93%
2022	\$1,242,677,250	5.24%	\$4,914,877,094	25.28%
2023	\$1,208,855,880	-2.72%	\$4,807,287,377	25.15%
Budget 2024	\$1,465,470,700	21.23%	\$5,931,297,414	24.71%
Est 2025	\$1,478,436,044	0.88%	\$5,985,807,226	24.70%
Est 2026	\$1,511,392,892	2.23%	\$6,145,329,544	24.59%
Est 2027	\$1,524,882,148	0.89%	\$6,202,181,834	24.59%
Est 2028	\$1,559,368,536	2.26%	\$6,369,333,188	24.48%
Est 2029	\$1,573,404,195	0.90%	\$6,428,633,782	24.47%

Note: Assessed valuations are based on December 31 values of previous calendar year.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

PROPERTY TAX MARKET VALUE ESTIMATIONS

Personal			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2014	\$230,320,170	33.33%	\$691,029,613
2015	\$241,478,450	33.33%	\$724,507,801
2016	\$246,841,610	33.33%	\$740,598,890
2017	\$283,491,740	33.33%	\$850,560,276
2018	\$301,246,610	33.33%	\$903,830,213
2019	\$309,332,970	33.33%	\$928,091,719
2020	\$324,413,110	33.33%	\$973,336,664
2021	\$316,310,130	33.33%	\$949,025,293
2022	\$380,947,500	33.33%	\$1,142,956,796
2023	\$380,947,500	33.33%	\$1,142,956,796
Budget 2024	\$382,938,010	33.33%	\$1,148,928,923
Est 2025	\$382,938,010	33.33%	\$1,148,928,923
Est 2026	\$382,938,010	33.33%	\$1,148,928,923
Est 2027	\$382,938,010	33.33%	\$1,148,928,923
Est 2028	\$382,938,010	33.33%	\$1,148,928,923
Est 2029	\$382,938,010	33.33%	\$1,148,928,923

Residential			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2014	\$392,837,010	19.00%	\$2,067,563,211
2015	\$365,820,590	19.00%	\$1,925,371,526
2016	\$364,823,990	19.00%	\$1,920,126,263
2017	\$385,658,270	19.00%	\$2,029,780,368
2018	\$384,128,690	19.00%	\$2,021,729,947
2019	\$443,494,390	19.00%	\$2,334,181,000
2020	\$441,695,980	19.00%	\$2,324,715,684
2021	\$507,465,220	19.00%	\$2,670,869,579
2022	\$504,577,050	19.00%	\$2,655,668,684
2023	\$503,689,400	19.00%	\$2,650,996,842
Budget 2024	\$654,447,050	19.00%	\$3,444,458,158
Est 2025	\$660,991,521	19.00%	\$3,478,902,739
Est 2026	\$687,431,181	19.00%	\$3,618,058,849
Est 2027	\$694,305,493	19.00%	\$3,654,239,438
Est 2028	\$722,077,713	19.00%	\$3,800,409,015
Est 2029	\$729,298,490	19.00%	\$3,838,413,105

Commercial			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2014	\$296,922,430	32.00%	\$927,882,594
2015	\$296,406,910	32.00%	\$926,271,594
2016	\$306,797,040	32.00%	\$958,740,750
2017	\$338,635,570	32.00%	\$1,058,236,156
2018	\$328,938,180	32.00%	\$1,027,931,813
2019	\$362,406,430	32.00%	\$1,132,520,094
2020	\$356,767,590	32.00%	\$1,114,898,719
2021	\$356,962,320	32.00%	\$1,115,507,250
2022	\$357,124,010	32.00%	\$1,116,012,531
2023	\$324,190,290	32.00%	\$1,013,094,656
Budget 2024	\$428,058,240	32.00%	\$1,337,682,000
Est 2025	\$434,479,114	32.00%	\$1,357,747,230
Est 2026	\$440,996,300	32.00%	\$1,378,113,438
Est 2027	\$447,611,245	32.00%	\$1,398,785,140
Est 2028	\$454,325,413	32.00%	\$1,419,766,917
Est 2029	\$461,140,295	32.00%	\$1,441,063,421

Agricultural			
Fiscal Year	Assessed Value	Assessment Rate	Market Value
2014	\$16,490	12.00%	\$137,417
2015	\$32,330	12.00%	\$269,417
2016	\$32,330	12.00%	\$269,417
2017	\$31,270	12.00%	\$260,583
2018	\$31,900	12.00%	\$265,833
2019	\$39,710	12.00%	\$330,917
2020	\$39,960	12.00%	\$333,000
2021	\$28,690	12.00%	\$239,083
2022	\$28,690	12.00%	\$239,083
2023	\$28,690	12.00%	\$239,083
Budget 2024	\$27,400	12.00%	\$228,333
Est 2025	\$27,400	12.00%	\$228,333
Est 2026	\$27,400	12.00%	\$228,333
Est 2027	\$27,400	12.00%	\$228,333
Est 2028	\$27,400	12.00%	\$228,333
Est 2029	\$27,400	12.00%	\$228,333



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

PROPERTY TAX RATE BREAKDOWN BY FUND

District real and personal property is reassessed every odd-numbered year. FY2022-23 revenue is based on calendar year 2022, which is a non-reassessment year. The District's tax rate is projected to change by \$0.0001, based on provisions of the Hancock Amendment.

PROPERTY TAX RATES LEVY BREAKDOWN BY FUND						
<u>Fiscal Year</u>	<u>General</u>	<u>Teachers'</u>	<u>Capital Projects</u>	<u>Operating Total</u>	<u>Debt Service</u>	<u>Total Levy</u>
2013	\$1.9200	\$2.8200	\$0.0000	\$4.7400	\$0.3000	\$5.0400
2014	\$1.9200	\$2.8200	\$0.0000	\$4.7400	\$0.3000	\$5.0400
2015	\$2.2900	\$2.9500	\$0.0000	\$5.2400	\$0.3000	\$5.5400
2016	\$2.2510	\$2.9500	\$0.0000	\$5.2010	\$0.3000	\$5.5010
2017	\$2.2499	\$2.9900	\$0.0000	\$5.2399	\$0.3000	\$5.5399
2018	\$2.2004	\$2.9577	\$0.0000	\$5.1581	\$0.3000	\$5.4581
2019	\$2.2004	\$2.9976	\$0.0000	\$5.1980	\$0.3000	\$5.4980
2020	\$2.2004	\$2.6407	\$0.0000	\$4.8411	\$0.3000	\$5.1411
2021	\$2.5900	\$2.1611	\$0.2040	\$4.9551	\$0.2670	\$5.2221
2022	\$2.0731	\$2.4974	\$0.2040	\$4.7745	\$0.2670	\$5.0415
2023	\$2.1334	\$2.4809	\$0.2040	\$4.8183	\$0.2670	\$5.0853
Est. 2024	\$1.5050	\$2.4988	\$0.2040	\$4.2078	\$0.2670	\$4.4748
(PER \$100 ASSESSED VALUATION)						

PROPERTY TAX RATES LEVY BREAKDOWN BY CATEGORY						
<u>Fiscal Year</u>	<u>Residential</u>	<u>Agricultural</u>	<u>Commercial</u>	<u>Personal Property</u>	<u>Blended rate</u>	<u>Debt Service</u>
2013	\$4.7400	\$4.7400	\$4.7400	\$4.7400	\$4.7400	\$0.3000
2014	\$4.7400	\$4.7400	\$4.7400	\$4.7400	\$4.7400	\$0.3000
2015	\$5.2400	\$5.2400	\$5.2400	\$5.2400	\$5.2400	\$0.3000
2016	\$5.2400	\$2.7538	\$5.1842	\$5.1614	\$5.2010	\$0.3000
2017	\$5.2400	\$2.5716	\$5.2400	\$5.2400	\$5.2399	\$0.3000
2018	\$5.1333	\$2.6172	\$5.1124	\$5.2400	\$5.1581	\$0.3000
2019	\$5.1748	\$2.6372	\$5.1855	\$5.2400	\$5.1980	\$0.3000
2020	\$4.9573	\$2.5418	\$5.3117	\$5.5100	\$4.8411	\$0.2670
2021	\$4.6355	\$2.2142	\$5.1089	\$5.2400	\$4.9551	\$0.2670
2022	\$4.2494	\$3.4479	\$5.1415	\$5.2400	\$4.7745	\$0.2600
2023	\$4.2520	\$3.4558	\$5.2029	\$5.2400	\$4.8183	\$0.2670
Est. 2024	\$3.7751	\$2.6464	\$4.0570	\$4.9574	\$4.2078	\$0.2670



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

PROPERTY TAX RATES

Historically, property tax revenue has represented approximately 40% of the District's total revenue. Personal, Residential, Commercial and Agricultural property are subject to property tax assessment. The tax burden of an individual taxpayer is determined by applying the levy rate against each \$100 of assessed valuation. The table below illustrates what a taxpayer will pay on real property per \$120,000 of market valuation. Based on the projected tax rate for calendar year 2023, a residential taxpayer would pay 12% less now than in 2013 (on a per \$120,000 market valuation basis).

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cumulative Change
Residential						
2013	\$120,000	19.00%	\$22,800	\$5.0400	\$1,149.12	
2014	\$120,000	19.00%	\$22,800	\$5.0400	\$1,149.12	\$0.00
2015	\$120,000	19.00%	\$22,800	\$5.5400	\$1,263.12	\$114.00
2016	\$120,000	19.00%	\$22,800	\$5.5010	\$1,254.23	-\$8.89
2017	\$120,000	19.00%	\$22,800	\$5.5399	\$1,263.10	\$8.87
2018	\$120,000	19.00%	\$22,800	\$5.4581	\$1,244.45	-\$18.65
2019	\$120,000	19.00%	\$22,800	\$5.4980	\$1,253.54	\$9.10
2020	\$120,000	19.00%	\$22,800	\$5.1411	\$1,172.17	-\$81.37
2021	\$120,000	19.00%	\$22,800	\$5.2221	\$1,190.64	\$18.47
2022	\$120,000	19.00%	\$22,800	\$5.0415	\$1,149.46	-\$41.18
2023	\$120,000	19.00%	\$22,800	\$5.0853	\$1,159.45	\$9.99
Est. 2024	\$120,000	19.00%	\$22,800	\$4.4748	\$1,020.25	-\$139.19



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Other Revenues

Child Development Center

The Ferguson-Florissant School District operates two tuition based child development centers for children ages 2-4 years of age. Revenue is generated from families and staff who send their children to the centers. The centers operate year round.

Little Creek Nature Area

Little Creek Nature Area is a 97-acre outdoor educational facility owned and operated by the Ferguson-Florissant School District. Since 1974, teachers have provided ecology, environmental science, field biology and living history programs for district students. Revenue generated for Little Creek comes from grants that are written to enhance the nature area.

Challenger Learning Center

The Challenger Learning Center-St. Louis is dedicated to inspiring future generations of innovators through space mission simulations and other STEM education programs. It is part of a worldwide network of over 40 Centers founded by the families of the astronauts tragically lost during the 1986 Challenger space shuttle mission. Revenue is generated through tuition-based missions and programs, corporate sponsorships, summer camps, gift shop sales and grants written to enhance the programming.

Transportation Reimbursement

The district provides bus transportation for students who live a mile or more away from the school. Parents may opt to pay for bus transportation if they live less than a mile from the school.

Head Start Program

The Early Education program offers five full days of preschool classes for 3- and 4-year-olds that is available through a partnership with Head Start. Families receive PAT personal visits. Head Start eligibility is necessary and tuition is required.

In order to be eligible for this program there are three requirements that must be met:

- You have to reside within the Ferguson-Florissant School District
- Meet the income eligibility guidelines
- To qualify, families must make either the eligible income amount or lower according to their household size. If you receive some form of public assistance (TANF-Cash or Child Care Subsidy) or (SSI Income) and make over this amount, or have a special situation, please call to see if you qualify.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Earth Dance

We do not receive revenue from Earth Dance. In the past, we had a grant through the Missouri Foundation for Health for a Farm To School Program with Innovation and EarthDance, but this grant is now complete.

Music Rental

The district provides an opportunity for students to rent instruments to use for band and orchestra classes.

Student Activity Funds

Individual schools collect revenue for the various clubs, organizations and athletic events throughout the school year. These funds are used to support the various activities.

Other Revenue

The District collects miscellaneous funds from various sources that are not tied to a particular expenditure or program. Examples include checks received from staff for jury duty, payments from municipalities for use of easement, miscellaneous donations, etc.

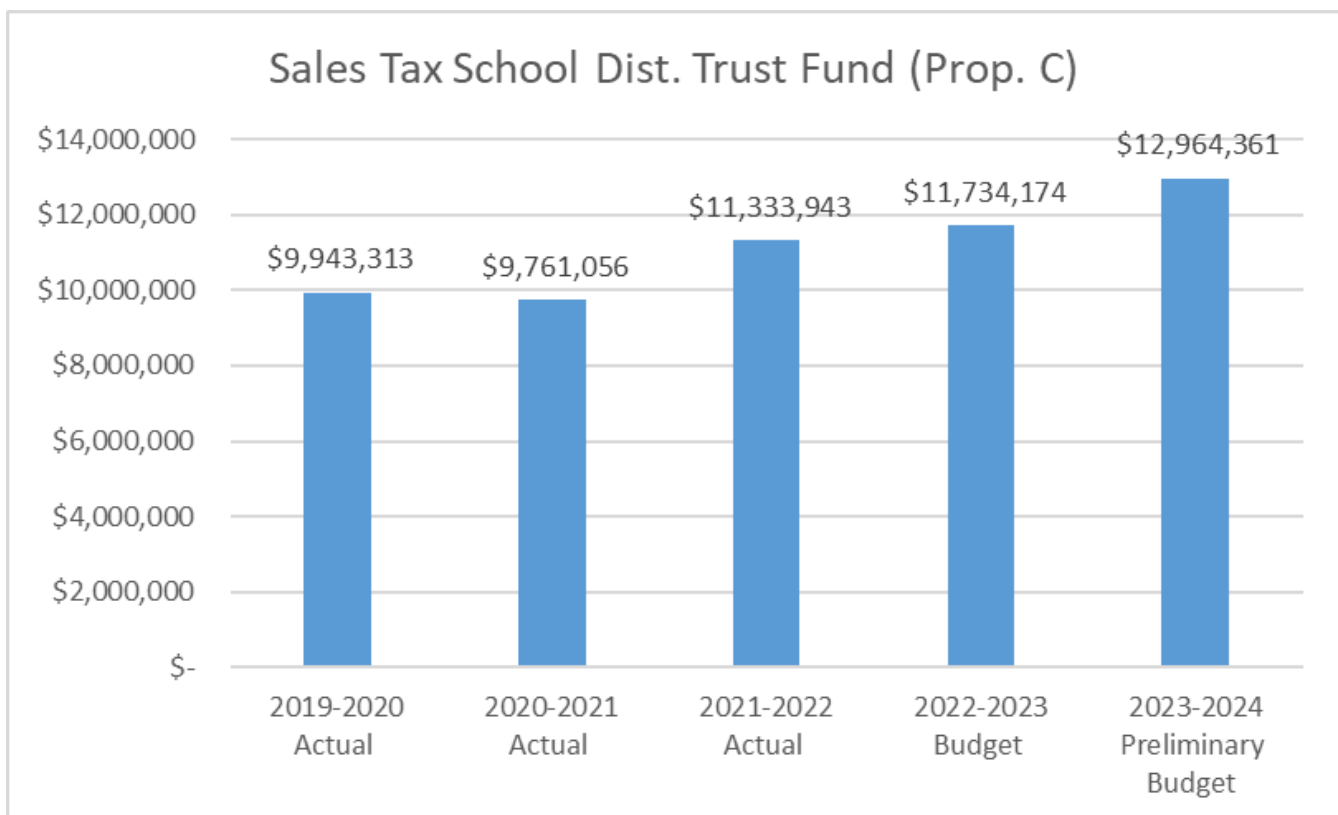


FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

SALES TAX REVENUE

Another significant source of revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is considered a local revenue source but the money is collected at the state level and distributed based on the prior year's weighted average daily attendance of each district. The District's FY23 weighted average daily attendance (WADA) is approximately 9,532. The state distribution rate projected for FY24 is \$1,360 per WADA; the District is budgeting \$1,360 per WADA based on the strong sales tax collection rate in FY23. The District projects the FY2023-24 Sales tax revenue to be approximately \$12.9 million in the General and Special Revenue funds





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

STATE FOUNDATION FORMULA FUNDING

The foundation formula has four basic components: weighted average daily attendance, the state adequacy target, the dollar value modifier, and local effort. Weighted average daily attendance (WADA) is just what it sounds like, the average daily attendance of a school district, adjusted to account for certain student characteristics. This allows school districts with high concentrations of students who are expensive to educate to receive additional funds. Once a school district's WADA is calculated, it is then multiplied by the state adequacy target. The state adequacy target is the dollar amount the state has determined as the adequate level of per-pupil funding. The resulting dollar amount is then multiplied by the dollar value modifier (DVM), which adjusts the funding level upward for school districts in areas with a relatively high cost-of-living. Those three pieces determine how much total money a school district should have to spend for K-12 educational purposes.

Weighted Average Daily Attendance Calculation

In an attempt to distribute funds in an adequate fashion, Missouri funds schools based on the number of students in attendance, with more money allocated to schools that serve high concentrations of students who are difficult to educate. The first step in determining how much money a district should receive is calculating a school district's weighted average daily attendance (WADA).

To understand WADA, we must first understand how a district's average daily attendance (ADA) is calculated. This figure is reached by dividing the total number of hours students were in attendance during the regular school term by the total number of school hours possible. This number is added to the number of approved summer school hours divided by 1,044 hours (the number of hours the state requires for a regular term school year).

The state recognizes that some types of students are more challenging to educate than others. To which, the state has determined to provide more funding for these students. Currently, three categories of students have been identified as requiring additional resources. These students are weighted, meaning they may count as more than one student.

Not all students in these categories receive extra funding. The state only awards extra dollars to school districts serving high concentrations of students in a particular group. To determine which school districts receive more money for these students, the state has developed a threshold level. When the number of students in a district from a particular category exceeds the threshold level, the school receives additional funds for every student above the threshold. If the percentage of students in each category is lower than the threshold, then the district will receive no weights for their students and will not receive additional dollars.

The state's threshold mark is determined every other year by calculating the average percentage of students in each category within all performing districts. Performing districts are those that have met all the standards on their annual performance report, the state's evaluation of school districts.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Essentially, the state is calculating the average percentages in the schools that are performing well and is awarding more money to schools with higher concentrations of special need students than the average performing school.

To summarize, the WADA is a combination of ADA plus the weights from each category of students identified as requiring additional funds. School districts can receive additional weights for free or reduced price lunch students, students with limited English proficiency, and students with individualized education plans. WADA is simply the summation of total ADA and the weights from each of the three categories.

The funding formula uses the highest WADA from a three-year window, an estimate of the current year if the district is growing, or the greater of the two previous years. This allows funding to increase quickly for school districts with increasing enrollment, but allows funding to fall more slowly for school districts with declining enrollment.

DESE has determined that FY 2022 student attendance has been broadly impacted by the COVID-19 pandemic, specifically due to the Delta and Omicron variants that occurred during the school year. As such, payment calculations for districts will include the use of FY 2020 Average Daily Attendance (ADA) and Weighted Average Daily Attendance (WADA) values as outlined below.

163.021.1(4), RSMo. indicates that “Whenever there has existed within the district an infectious disease, contagion, epidemic, plague or similar condition whereby the school attendance is substantially reduced for an extended period in any school year, the apportionment of school funds and all other distribution of school moneys shall be made on the basis of the school year next preceding the year in which such condition existed.”

By applying this provision to FY 2023 payment calculations that rely on pandemic-impacted attendance years, the Basic Formula, Classroom Trust Fund, Prop C, and Small Schools Grant will be adjusted. A districts’ Basic Formula payments will include the greater of the FY 2020, FY 2021, FY 2022, or an estimate of FY 2023 WADA. For Classroom Trust Fund and Prop C, School Finance will utilize the greater of the FY 2020, FY 2021, or FY 2022 ADA or WADA for payment purposes. For the Small Schools Grant, FY 2022 ADA will be used to determine if a district qualifies for the grant, then the greater of FY 2020, FY 2021, or FY 2022 ADA will be used for payment purposes (not to exceed 350 ADA per statute requirements). Districts will not need to take any action for a prior year to be utilized for payment purposes when beneficial to the district under this provision. This statutory provision does not apply to charter schools, but an administrative rule revision is being proposed to adopt a similar approach under 5 CSR 30-660.090 Charter School Local Education Agency (LEA) Attendance Hour Reporting.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

For FY24, Ferguson-Florissant will receive additional weighting for the English Language Learners (LEP) and Special Education due to the fact that these sub-populations are above the state's threshold; the other sub-population of Free and Reduced are below the state's thresholds. Below is the Weighted Average Daily Attendance (WADA) calculation for the District.

WEIGHTED ADA CALCULATION ESTIMATE										
		District Name:	FERGUSON-FLORISSANT R-II		District Code:	096-089		Date:	5/12/2023	
								BUDGET YEAR		No
Line		2005-06	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1.	Regular Year ADA		8,743.5260	8,235.2349	7,854.1927	7,402.0048	7,402.0048	7,402.0048	7,402.0048	7,402.0048
2.	Summer School ADA		50.3545	45.6954	74.5150	110.6397	77.6849	104.6774	104.6774	104.6774
3.	Total ADA (1+2)		8,793.8805	8,280.9303	7,928.7077	7,512.6445	7,479.6897	7,506.6822	7,506.6822	7,506.6822
	District CEP Percentage (if applicable)		80.8500%	80.8500%	80.8500%	80.8500%	80.8500%	80.8500%	80.8500%	80.8500%
4.	Free and Reduced Weighting Threshold		31.42%	31.42%	29.45%	29.45%	30.95%	30.95%	30.95%	30.95%
	State FTE January Count		7,069.53	6,658.55	6,350.46	9,064.06	9,064.06	9,064.06	9,064.06	9,064.06
	Total ADA (Line 3) x Threshold Percentage		2,763.0373	2,601.8683	2,335.0044	2,212.4738	2,314.9640	2,323.3181	2,323.3181	2,323.3181
	Add-on (25%)		1,076.6232	1,014.1704	1,003.8639	1,712.8966	1,687.2740	1,685.1855	1,685.1855	1,685.1855
5.	Special Education Weighting Threshold		12.06%	12.06%	12.83%	12.83%	13.11%	13.11%	13.11%	13.11%
	December Count		1,670	1,662	1,595	1,431	1,431	1,431	1,431	1,431
	Total ADA (Line 3) x Threshold Percentage		1,060.5420	998.6802	1,017.2532	963.8723	980.5873	984.1260	984.1260	984.1260
	Add-on (75%)		457.0935	497.4899	433.3101	350.3458	337.8095	335.1555	335.1555	335.1555
6.	LEP Weighting Threshold		2.50%	2.50%	2.07%	2.07%	2.29%	2.29%	2.29%	2.29%
	October Count		115	104	108	97	97	97	97	97
	Total ADA (Line 3) x Threshold Percentage		219.8470	207.0233	164.1242	155.5117	171.2849	171.9030	171.9030	171.9030
	Add-on (60%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7.	Regular Term PK ADA		13.9280	34.2472	0.5115	5.5949	5.5949	5.5949	5.5949	5.5949
8.	Regular Year PK ADA - Federal Lands (Federal Lands Only)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9.	Weighted ADA (3+4+5+6) - District (Use Prior Year for Prop. C)	12,345.0155	10,341.5252	9,826.8378	9,366.3932	9,581.4818	9,510.3681	9,532.6181	9,532.6181	9,532.6181
10.	WADA less Summer School - District (Line 7 - Line 2)		10,291.1707	9,781.1424	9,291.8782	9,470.8421	9,432.6832	9,427.9407	9,427.9407	9,427.9407
13.	Formula Weighted ADA - District (Highest 3yr ADA + Current SS)		10,341.5252	10,336.8661	9,908.5922	9,394.2922	9,361.3374	9,575.5195	9,537.3606	9,532.6181
					9,908.5922	9,394.2922	9,361.3374	9,388.3299	9,199.5511	9,197.4626
								26.9925	-188.7788	-2.0885
line 21	Weighted ADA (3+4+5+6) - District - IEP student count		9,884.4317	9,329.3479	8,933.0831	9,231.1360	9,172.5586	9,197.4626	9,197.4626	9,197.4626
line 22	WADA less Summer School - District - IEP student count		9,834.0772	9,283.6525	8,858.5681	9,120.4963	9,094.8737	9,092.7852	9,092.7852	9,092.7852

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FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Senate Bill 287 Formula Calculation

The appropriation for FY24 was based on reaching a foundation formula calculation with a SAT of \$6,375. With the District's highest Formula Payment WADA (line 1) and the SAT (line 2) the District is projecting that its basic state aid monies for FY24 will remain relatively flat.

SB 287 FORMULA CALCULATION ESTIMATE									
District Name:		FERGUSON-FLORISSANT R-II		District Code:		096-089		Date:	5/12/2023
								No	
LINE	Actual June 2018-19	Actual June 2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
Override for Formula Weighted ADA due to Pandemic Rule									
1. Formula Payment Weighted ADA	10,090.1863	10,336.8661	9,908.5922	9,394.2922	9,361.3374	9,388.3299	9,199.5511	9,197.4626	
2. State Adequacy Target (SAT)	\$6,308.00000000	\$6,375.00000000	\$6,375.00000000	\$6,375.00000000	\$6,375.00000000	\$6,375.00000000	\$6,375.00000000	\$6,375.00000000	
3. Payment Weighted ADA x SAT = District Total	\$63,648,895.18	\$65,897,521.39	\$63,167,275.28	\$59,888,612.78	\$59,678,525.93	\$59,850,603.11	\$58,647,138.26	\$58,633,824.08	
4. District Dollar Value Modifier (DVM)	1.0950	1.0920	1.0890	1.0920	1.0930	1.0920	1.0920	1.0920	
5. District Total Modified	\$69,695,540.22	\$71,960,093.36	\$68,789,162.77	\$65,398,365.15	\$65,228,628.84	\$65,356,858.60	\$64,042,674.98	\$64,028,135.89	
6. Local Effort (2004-05 or as Adjusted)	\$36,077,063.67	\$36,077,063.67	\$36,077,063.67	\$36,088,391.79	\$36,088,391.79	\$36,088,391.79	\$36,088,391.79	\$36,088,391.79	
7. State Funding Estimate Before Phase-In or Hold Harmless	\$33,618,476.55	\$35,883,029.69	\$32,712,099.11	\$29,309,973.36	\$29,140,237.05	\$29,268,466.81	\$27,954,283.19	\$27,939,744.10	
8. 2005-2006 State Funding Total	\$41,272,184	\$41,272,184	\$41,272,184	\$41,272,184	\$41,272,184	\$41,272,184	\$41,272,184	\$41,272,184	
Phase-In Estimate:	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
Phase-Out Estimate (2005-06):	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9. SB 287 Formula Phase Amount (Line 7 x %)	\$33,618,476.55	\$35,883,029.69	\$32,712,099.11	\$29,309,973.36	\$29,140,237.05	\$29,268,466.81	\$27,954,283.19	\$27,939,744.10	
10. 2005-2006 State Funding Phase Amount (Line 8 x %)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11. Estimated Formula Phase Total (before Hold Harmless)	\$33,618,476.55	\$35,883,029.69	\$32,712,099.11	\$29,309,973.36	\$29,140,237.05	\$29,268,466.81	\$27,954,283.19	\$27,939,744.10	
Hold Harmless Calculation (Prior Year ADA > 350) (Large School)	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	
12. DVM Calculation	N/A	1.0920	1.0890	1.0920	1.0930	1.0920	1.0920	1.0920	
13. 2005-2006 State Funding Modified by DVM	N/A	\$45,069,225.11	\$44,945,408.56	\$45,069,225.11	\$45,110,497.30	\$45,069,225.11	\$45,069,225.11	\$45,069,225.11	
14. FY06 Modified (Line 13) Per 2005-06 Weighted ADA	N/A	\$3,650,8034	\$3,640,7738	\$3,650,8034	\$3,654,1467	\$3,650,8034	\$3,650,8034	\$3,650,8034	
15. Est. Total (Line 11) per Payment Weighted ADA (Line 1)	N/A	\$3,471.36	\$3,301.39	\$3,119.98	\$3,112.83	\$3,117.54	\$3,038.66	\$3,037.77	
"On Formula/Hold Harmless" Determination	N/A	Hold Harmless	Hold Harmless	Hold Harmless	Hold Harmless	Hold Harmless	Hold Harmless	Hold Harmless	
Hold Harmless Calculation (Prior Year ADA ≤ 350) (Small School)	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	
12A. DVM Calculation	1.0950	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
13A. Greater of 2004-05 and 2005-06 State Funding	\$41,272,184.17	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
14A. State Funding Modified by DVM	\$45,193,042	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
"On Formula/Hold Harmless" Determination	Hold Harmless	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
16. ESTIMATED STATE FORMULA PAYMENT	\$45,193,042	\$37,737,866	\$36,074,943	\$34,296,714	\$34,207,700	\$34,274,947	\$33,585,752	\$33,578,128	
APPROPRIATION ADJUSTMENT PERCENTAGE	100.00000000%	94.77051200%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	
ESTIMATED STATE FORMULA PAYMENT AFTER ADJUSTMENT	\$45,193,042	\$35,764,369	\$36,074,943	\$34,296,714	\$34,207,700	\$34,274,947	\$33,585,752	\$33,578,128	
Revenue Sources:									
Classroom Trust Fund - Per ADA (DESE) *	413,1700	327,2426	415,2486	430,3800	425,0000	450,0000	450,0000	450,0000	
ADA Used for Classroom Trust Fund Payment	0.0000	8,807,8085	8,315,1775	7,929,2192	7,518,2394	7,485,2846	7,512,2771	7,512,2771	
ADA Used in Classroom Trust Fund Due to 163.021.4 (Infectious Disease/Epidemic)	0.0000	0.0000	0.0000	8,315,1775	0.0000	0.0000	0.0000	0.0000	
Basic Formula - Classroom Trust Fund Total	\$0	\$2,882,290	\$3,452,866	\$3,578,686	\$3,195,252	\$3,368,378	\$3,380,525	\$3,380,525	
Basic Formula - State Monies Total	\$45,193,042	\$32,882,079	\$32,622,077	\$30,718,028	\$31,012,448	\$30,906,569	\$30,205,228	\$30,197,603	
17. Small School Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Prop C Amount per WADA	\$1,006.78	\$1,005.83	\$1,046.44	\$1,213.90	\$1,225.00	\$1,360.00	\$1,360.00	\$1,360.00	
WADA Used for Prop C	12,345,0155	10,341,5252	9,828,8378	9,366,3932	9,581,4818	9,510,3681	9,532,6181	9,532,6181	
WADA Used in Prop C Due to 163.021.4 (Infectious Disease/Epidemic)	0.0000	0.0000	0.0000	9,394,2922	0.0000	0.0000	0.0000	0.0000	
Prop C Calculation	\$12,428,665.82	\$10,401,835.94	\$10,263,212.85	\$11,403,731.30	\$11,737,315.21	\$12,934,100.62	\$12,964,360.62	\$12,964,360.62	
*Per Section 163.043.5, RSMo, "For the 2010-2011 school year and for each subsequent year, all proceeds a school district receives from the classroom trust fund in excess of the amount the district received from the classroom trust fund in the 2009-2010 school year shall be placed to the credit of the district's teachers' and incidental funds."									

Fiscal Year 2024 Governors Recommendations

Payment	SAT/Amount Per /Proration Percent	Appropriation	Denominator
Basic Formula ³	\$6,375.00	\$3,652,638,733	
Classroom Trust Fund ¹	\$450	\$364,134,511	810,000
Prop C ²	\$1,360	\$1,187,660,000	873,000
Small Schools Grant \$10M ¹	\$250	\$10,000,000	
Small Schools Grant \$5M ⁴	\$140	\$5,000,000	
Transportation	100%	\$347,297,933	

¹ADA / ²WADA / ³FWADA / ⁴ Tax-Rate WADA

State Adequacy Target (SAT) and Threshold Recalculations

The SAT and related Thresholds for Fiscal Year 2022-23 and 2023-24 are as follows:

Item	Amount
State Adequacy Target	\$6,375.00
Free & Reduced Lunch Threshold	30.95%
Special Education (IEP) Threshold	13.11%
Limited English Proficiency Threshold	2.39%



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

State Formula highlights and concerns include:

1. FY24 is based on the FY2020 Formula WADA of 9,826.8378
2. less Special Education weighting of 497.4899
3. less the summer school ADA 45.6954
4. for a total of 9,283.6525
5. add an estimated Summer (2023) School ADA of 104.6774 (based on an estimated CY Summer School)
6. for a new Formula WADA of 9,388.3299

Concerns going forward are that the District's Formula WADA for FY25 will decrease by an estimated 189 by the following calculation:

1. 9,094.8737 PY WADA
2. plus the summer school estimate of 104.6774
3. For a total of 9,199.5511

The Basic Formula calculation for FY24 is still under the Pandemic Provision and luckily the declining enrollment and attendance won't affect us for FY24. However, the District must be very careful and work to improve its attendance at all levels in FY24 because in FY25, the District will return to the regular payment methodology which means we will be using ADA from either FY23, FY24 or estimated FY25.

Despite the factors used in the State Formula Calculation, the Ferguson-Florissant School District is considered Hold Harmless which means that as the calculation is done, if the Payment WADA calculated is less than the 2005-06 payment per WADA amount then the District will be paid on the 05-06 amount. So for FY24 our FY06 Modified WADA is \$3,650.8034 (line 14 of the calculation) and our calculated amount is \$3,117.54 (line 15 of the calculation) so the District's Formula payment is determined by multiplying 9,388.3299 by \$3,650.8034 for a total amount of \$34,274,947.

If the District declines in enrollment and/or attendance, then the District could lose approximately \$689,850 for FY25. District funding could also be impacted by the Classroom Trust Fund calculation as well as Prop C/Sales Tax which are both paid on PY WADA.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Enrollment History and Projections Projection Methodology and Analysis:

Projecting enrollment is a key planning tool for the District. Resource allocations and program decisions depend upon accurate estimates of enrollment. The District utilizes a combination of the cohort survival model and household yield method to determine enrollment projections. The District's enrollment has declined gradually but steadily over the past several years; however, current projections indicate a slight increase. Current information available supports the trend of a stable student enrollment with slight fluctuations through FY2024.

2023-24 Enrollment Projections															
School	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Bermuda Primary	84	66	58	59											266
Central Primary	11	87	94	94											285
Commons Lane Primary	20	127	127	117											391
Duchesne Primary	25	94	91	95											305
Holman Primary	22	73	76	80											250
Parker Road Primary	62	120	124	124											430
Walnut Grove Primary	26	115	125	129											395
Berkeley Intermediate					123	120	120								363
Combs Intermediate					105	102	104								311
Griffith Intermediate					114	111	100								325
Halls Ferry Intermediate					125	122	127								374
Lee-Hamilton Intermediate					93	91	94								278
Robinwood Intermediate					104	101	102								307
Johnson-Wabash Sixth Grade Center								332							332
Wedgwood Sixth Grade Center								350							350
Cross Keys Middle									316	315					631
Ferguson Middle									311	309					620
McCluer High											307	273	291	257	1128
McCluer North High											301	312	274	235	1122
Totals	248	681	695	698	664	647	647	682	627	624	608	585	565	492	8462
Updated Apr 19, 2023 PK and K are linear trends with 4 years of data (since restructuring) Grades 1, 2, 4, 5, 10, 11, 12 are direct rollovers from previous year's lower grade Grades 6, 7, 9 are a rollover sum from feeder school(s) Grade 3: Previous year's grade 2 sum is split proportionately according to previous year's grade 3 enrollment proportions STEAM Middle, STEAM High, Innovation, and Mark Twain are not taken into account as they don't follow regular enrollment procedures or attendance boundaries															

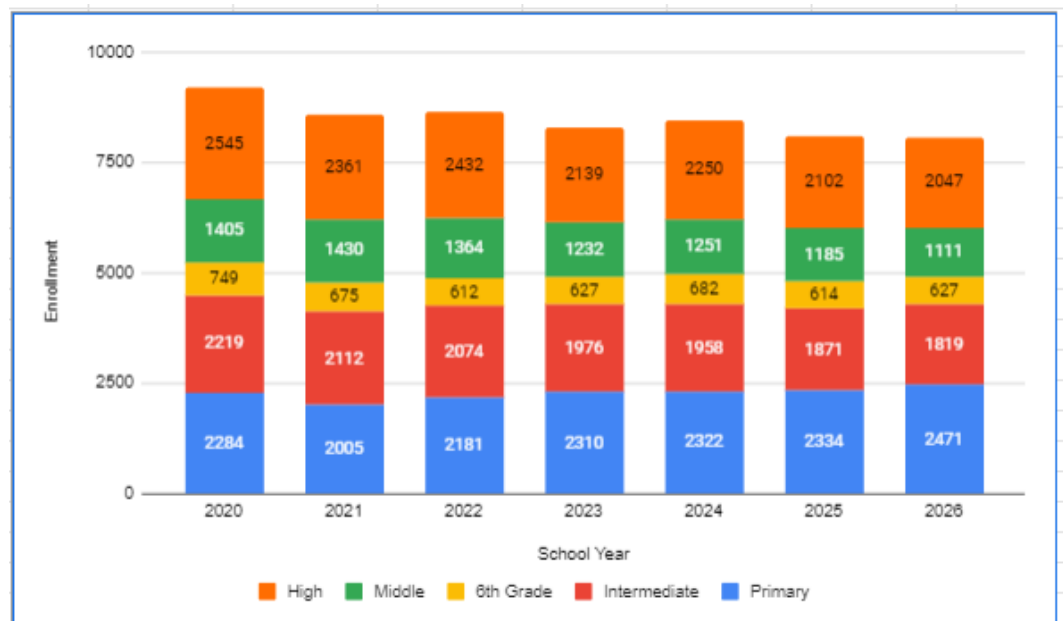


FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Enrollment (continued)

Student Enrollment								
		Historical			Current	Projected		
		2020	2021	2022	2023	2024	2025	2026
Bermuda	Primary	203	152	178	228	266	266	313
Central	Primary	231	259	264	275	285	300	308
Commons Lane	Primary	382	344	362	387	391	391	412
Duchesne	Primary	335	309	351	328	305	313	310
Holman	Primary	244	212	231	255	250	255	272
Parker Road	Primary	387	389	421	438	430	454	468
Walnut Grove	Primary	502	340	374	399	395	355	388
Berkeley	Intermediate	529	421	387	367	363	298	286
Combs	Intermediate	307	317	316	311	311	313	310
Griffith	Intermediate	386	371	350	324	325	301	285
Halls Ferry	Intermediate	402	395	406	372	374	366	356
Lee-Hamilton	Intermediate	226	256	277	277	278	300	304
Robinwood	Intermediate	369	352	338	325	307	293	278
Johnson-Wabash	6th Grade	383	353	313	311	332	295	292
Wedgwood	6th Grade	366	322	299	316	350	319	335
Cross Keys	Middle	670	723	697	616	631	612	569
Ferguson	Middle	735	707	667	616	620	573	542
McCluer	High	1237	1195	1224	1086	1128	1076	1042
McCluer North	High	1308	1166	1208	1053	1122	1026	1005





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Change from Current								
		Historical			Current	Projected		
		2020	2021	2022	2023	2024	2025	2026
Bermuda	Primary	-25	-76	-50	0	38	38	85
Central	Primary	-44	-16	-11	0	10	25	33
Commons Lane	Primary	-5	-43	-25	0	4	4	25
Duchesne	Primary	7	-19	23	0	-23	-15	-18
Holman	Primary	-11	-43	-24	0	-5	0	17
Parker Road	Primary	-51	-49	-17	0	-8	16	30
Walnut Grove	Primary	103	-59	-25	0	-4	-44	-11
Berkeley	Intermediate	162	54	20	0	-4	-69	-81
Combs	Intermediate	-4	6	5	0	0	2	-1
Griffith	Intermediate	62	47	26	0	1	-23	-39
Halls Ferry	Intermediate	30	23	34	0	2	-6	-16
Lee-Hamilton	Intermediate	-51	-21	0	0	1	23	27
Robinwood	Intermediate	44	27	13	0	-18	-32	-47
Johnson-Wabash	6th Grade	72	42	2	0	21	-16	-19
Wedgwood	6th Grade	50	6	-17	0	34	3	19
Cross Keys	Middle	54	107	81	0	15	-4	-47
Ferguson	Middle	119	91	51	0	4	-43	-74
McCluer	High	151	109	138	0	42	-10	-44
McCluer North	High	255	113	155	0	69	-27	-48

Enrollment by Grade Span							
		Historical			Current	Projected	
		2020	2021	2022	2023	2024	2025
Primary		2284	2005	2181	2310	2322	2334
Intermediate		2219	2112	2074	1976	1958	1871
6th Grade		749	675	612	627	682	614
Middle		1405	1430	1364	1232	1251	1185
High		2545	2361	2432	2139	2250	2102

Change by Grade Span							
		Historical			Current	Projected	
		2020	2021	2022	2023	2024	2025
Primary		-26	-305	-129	0	12	24
Intermediate		243	136	98	0	-18	-105
6th Grade		122	48	-15	0	55	-13
Middle		173	198	132	0	19	-47
High		406	222	293	0	111	-37



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

One method of projecting student enrollment for future years involve the use of “cohort survival.” Cohort survival is a measure of the rate of the number of students enrolling in a grade this year to the number of students that were in the earlier grade the previous year. It is a short-term projection method based purely on a weighted mathematical formula assuming enrollment changes in the past will continue into the future. One challenge posed in using the cohort survival as a projection method is estimating the size of the kindergarten class in future years.

*When we do enrollment projections, we look at each grade level individually.
Below is the process used:*

For **grades PK and K**, we calculate the linear trend using the past 5 years of data.

For grades where students directly roll over from one grade to the next and they stay at the same school (**grades 1, 2, 4, 5, 10, 11, 12**), we simply roll over the students.

	Grade 3	Grade 4	Grade 5
2023	111	100	113
2024		111	100

For grades where students change schools and there is a definite feeder school (**grades 6, 7, and 9**), we sum up the feeder schools' most senior grade level enrollment and roll it over.

	2023 Grade 5	2024 Grade 6	
Berkeley	127	332	Johnson-Wabash
Griffith	113		
Lee-Hamilton	92		
Combs	105	350	Wedgwood
Halls Ferry	123		
Robinwood	122		

Grade 3 is a little different. There is no definite feeder pattern. Attendance boundaries for Primaries and Intermediates do not match. For example, some 2nd graders at Duchesne will go to Combs, but some will go to Robinwood or Halls Ferry. The solution we use is broken into three steps:

1. Find the proportion of 3rd graders each school currently holds. Example: Combs has 102 third graders. Out of 647 third graders in the district. Their proportion is $102 / 647 = 15.77\%$.
2. Sum up the current 2nd graders. There are currently 664.
3. Those 664 2nd graders will be 3rd graders next year. Split them into Intermediate schools according to the proportion. $664 * 15.77\% = 105$ students projected for Combs 3rd grade next year.

Only schools that follow regular enrollment rules and attendance boundaries are shown. Schools that follow special enrollment rules are not included. Those include: STEAM Academy Middle, STEAM Academy High, Probe Non-Public, Mark Twain, Innovation, and Virtual Site. The enrollment for those sites depends highly on the decisions of the Administrators of those sites rather than following a trend. For example, if STEAM Academy Middle decides to target 250 students, then the projected enrollment for that site is 250.

Only schools that follow regular enrollment rules and attendance boundaries are shown. Schools that follow special enrollment rules are not included. Those include: STEAM Academy Middle, STEAM Academy High, Probe Non-Public, Mark Twain, Innovation, and Virtual Site. The enrollment for those sites depends highly on the decisions of the Administrators of those sites rather than following a trend. For example, if STEAM Academy Middle decides to target 250 students, then the projected enrollment for that site is 250.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Debt Obligation

Ferguson-Florissant R-II School District of St. Louis County, Missouri Summary of All Outstanding General Obligation Bonds					
Date of Issue	Description	Original Principal Amount	Principal Outstanding	First Call Date	First Call Price
<i>General Obligation Bonds</i>					
March 27, 2012	General Obligation Bonds, Series 2012	\$ 15,000,000	\$ 825,000	5/1/2022	100%
June 24, 2015	General Obligation Bonds, Series 2015	8,770,000	400,000	5/1/2023	100%
December 8, 2016	General Obligation Bonds, Series 2016	4,790,000	3,450,000	5/1/2025	100%
June 27, 2017	General Obligation Bonds, Series 2017	9,380,000	9,155,000	5/1/2027	100%
October 24, 2018	General Obligation Bonds, Series 2018	8,060,000	7,750,000	5/1/2027	100%
May 28, 2020	General Obligation Refunding Bonds, Series 2020	10,000,000	9,930,000	Anytime	100%
April 13, 2023	General Obligation Refunding Bonds, Series 2023	7,145,000	7,145,000	5/1/2030	100%
	Total	<u>\$ 56,000,000</u>	<u>\$ 38,655,000</u>		

Ferguson-Florissant R-II School District of St. Louis County, Missouri Summary of All Outstanding Certificates of Participation					
Date of Issue	Description	Original Par Amount	Principal Outstanding	First Call Date	First Call Price
<i>Certificates of Participation</i>					
December 28, 2016	Certificates of Participation, Series 2016	4,995,000	3,985,000	5/1/2025	100%
	Total	<u>\$ 4,995,000</u>	<u>\$ 3,985,000</u>		

Debt Limitation and Debt Capacity

The total principal amount of general obligation indebtedness in the District cannot exceed 15% of the value of taxable tangible property in the District according to the last completed assessment for state and county purposes at the time such bonds are approved by the voters. Based on \$1,212,004,340* net assessed valuation as of January 1, 2022 as finally adjusted by the Board of Equalization, the current legal debt limit of the District is approximately \$181,800,651, excluding state assessed railroad and utility valuations and the District's available Debt Service Fund Balance. The total outstanding general obligation indebtedness of the District is \$38,655,000**, resulting in a legal debt margin of the District of approximately \$143,145,651.

* St. Louis County Assessment Roll, Net of TIF

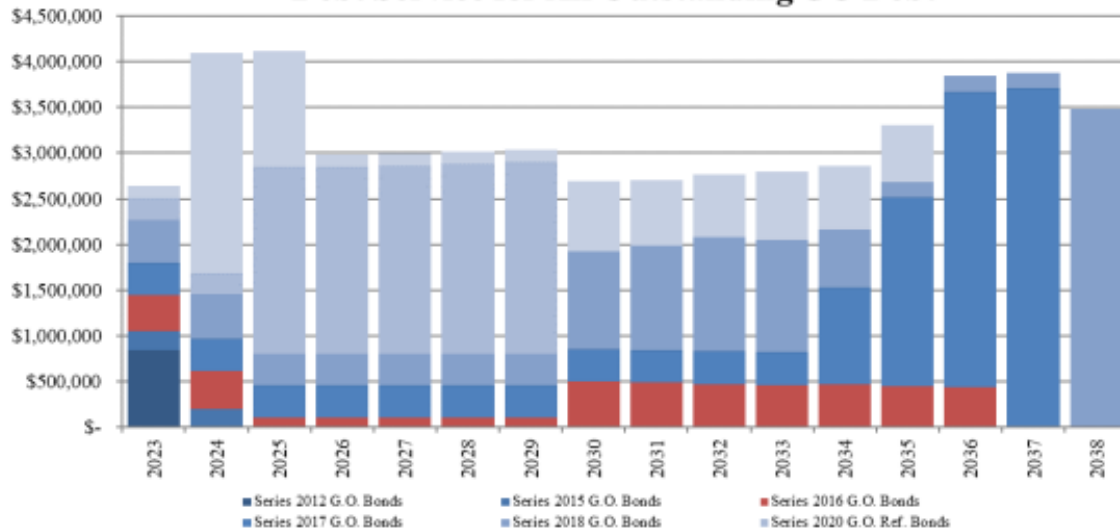
** As of April 13, 2023



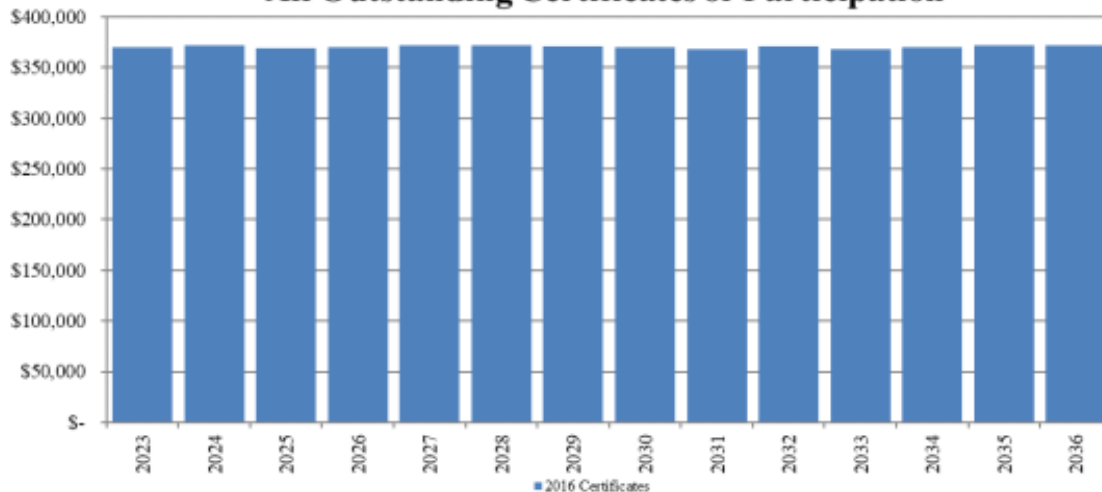
FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

**Ferguson-Florissant R-II School District
Debt Service for All Outstanding GO Debt**



**Ferguson-Florissant R-II School District
All Outstanding Certificates of Participation**





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

The District has a designated debt service levy of \$0.2670 to provide the funds necessary for annual payment of principal and interest on its outstanding general obligation bonds. The table below shows the District's current debt and interest payments through FY2038.

NET DEBT SERVICE

Ferguson-Florissant R-II School District
All Outstanding General Obligation Bonds
As of April 13, 2023

Period Ending	Principal	Coupon	Interest	Total Debt Service	Net Debt Service
12/31/2023	1,460,000	** %	1,178,726.26	2,638,726.26	2,638,726.26
12/31/2024	2,880,000	** %	1,216,894.01	4,096,894.01	4,096,894.01
12/31/2025	2,985,000	** %	1,130,111.01	4,115,111.01	4,115,111.01
12/31/2026	1,910,000	2.010%	1,072,646.76	2,982,646.76	2,982,646.76
12/31/2027	1,965,000	2.010%	1,033,703.01	2,998,703.01	2,998,703.01
12/31/2028	2,025,000	2.010%	993,603.51	3,018,603.51	3,018,603.51
12/31/2029	2,085,000	2.010%	952,298.01	3,037,298.01	3,037,298.01
12/31/2030	1,795,000	** %	899,056.26	2,694,056.26	2,694,056.26
12/31/2031	1,875,000	** %	832,831.26	2,707,831.26	2,707,831.26
12/31/2032	2,005,000	** %	761,306.26	2,766,306.26	2,766,306.26
12/31/2033	2,115,000	** %	683,643.76	2,798,643.76	2,798,643.76
12/31/2034	2,255,000	** %	603,259.38	2,858,259.38	2,858,259.38
12/31/2035	2,800,000	** %	508,475.00	3,308,475.00	3,308,475.00
12/31/2036	3,460,000	4.000%	384,800.00	3,844,800.00	3,844,800.00
12/31/2037	3,640,000	4.000%	242,800.00	3,882,800.00	3,882,800.00
12/31/2038	3,400,000	5.000%	85,000.00	3,485,000.00	3,485,000.00
	38,655,000		12,579,154.49	51,234,154.49	51,234,154.49

The District's last general obligation bonds sold were in 2018 for the purpose of (i) acquiring, constructing, renovating, repairing, improving, furnishing, and equipping school sites, buildings and related facilities in the District, and (ii) paying the costs of issuance related to the Bonds. The projects being funded from this bond issue and previous ones are listed on page 170.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

NET DEBT SERVICE

Ferguson-Florissant R-II School District
All Outstanding General Obligation Bonds
As of April 13, 2023

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
05/01/2023	1,460,000	** %	533,518.38	1,993,518.38	1,993,518.38	
11/01/2023			645,207.88	645,207.88	645,207.88	2,638,726.26
05/01/2024	2,880,000	** %	632,704.13	3,512,704.13	3,512,704.13	
11/01/2024			584,189.88	584,189.88	584,189.88	4,096,894.01
05/01/2025	2,985,000	** %	584,189.88	3,569,189.88	3,569,189.88	
11/01/2025			545,921.13	545,921.13	545,921.13	4,115,111.01
05/01/2026	1,910,000	2.010%	545,921.13	2,455,921.13	2,455,921.13	
11/01/2026			526,725.63	526,725.63	526,725.63	2,982,646.76
05/01/2027	1,965,000	2.010%	526,725.63	2,491,725.63	2,491,725.63	
11/01/2027			506,977.38	506,977.38	506,977.38	2,998,703.01
05/01/2028	2,025,000	2.010%	506,977.38	2,531,977.38	2,531,977.38	
11/01/2028			486,626.13	486,626.13	486,626.13	3,018,603.51
05/01/2029	2,085,000	2.010%	486,626.13	2,571,626.13	2,571,626.13	
11/01/2029			465,671.88	465,671.88	465,671.88	3,037,298.01
05/01/2030	1,795,000	** %	465,671.88	2,260,671.88	2,260,671.88	
11/01/2030			433,384.38	433,384.38	433,384.38	2,694,056.26
05/01/2031	1,875,000	** %	433,384.38	2,308,384.38	2,308,384.38	
11/01/2031			399,446.88	399,446.88	399,446.88	2,707,831.26
05/01/2032	2,005,000	** %	399,446.88	2,404,446.88	2,404,446.88	
11/01/2032			361,859.38	361,859.38	361,859.38	2,766,306.26
05/01/2033	2,115,000	** %	361,859.38	2,476,859.38	2,476,859.38	
11/01/2033			321,784.38	321,784.38	321,784.38	2,798,643.76
05/01/2034	2,255,000	** %	321,784.38	2,576,784.38	2,576,784.38	
11/01/2034			281,475.00	281,475.00	281,475.00	2,858,259.38
05/01/2035	2,800,000	** %	281,475.00	3,081,475.00	3,081,475.00	
11/01/2035			227,000.00	227,000.00	227,000.00	3,308,475.00
05/01/2036	3,460,000	4.000%	227,000.00	3,687,000.00	3,687,000.00	
11/01/2036			157,800.00	157,800.00	157,800.00	3,844,800.00
05/01/2037	3,640,000	4.000%	157,800.00	3,797,800.00	3,797,800.00	
11/01/2037			85,000.00	85,000.00	85,000.00	3,882,800.00
05/01/2038	3,400,000	5.000%	85,000.00	3,485,000.00	3,485,000.00	3,485,000.00
	38,655,000		12,579,154.49	51,234,154.49	51,234,154.49	51,234,154.49



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Fact Sheet for the Ferguson Florissant R-II School District							
	FY 2020	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change
General Fund Levy	2.2004	2.5900	17.71%	2.0731	-19.96%	2.1125	1.90%
Teachers Fund	2.6407	2.1611	-18.16%	2.4974	15.56%	2.4780	-0.78%
Debt Service Levy	0.3000	0.2670	-11.00%	0.2670	0.00%	0.2670	0.00%
Capital Proj Fund Levy	0.0000	0.2040	0.00%	0.2040	0.00%	0.2040	NA
Total Levy	5.1411	5.2221	1.58%	5.0415	-3.46%	5.0615	0.40%
Debt Service Fund Balance							4,450,964
Unrestricted Ending Fund Balance							15.52%
					% Change		
Assessed Valuation (2022)*					8.40%	1,212,004,340	
Debt Limit*							181,800,651
Outstanding GO Debt**							38,655,000
Remaining Debt Capacity**							143,145,651
Outstanding Lease Debt**							3,985,000
Final Maturity of Outstanding GO Debt							May 1, 2038
Final Maturity of Outstanding Lease Debt							May 1, 2036
Historical AV					% Change	Assessed Valuation	
2021					3.35%	1,118,043,290	
2020					2.39%	1,081,833,390	
2019					8.61%	1,056,565,340	
2018					0.84%	972,815,340	
2017						964,693,880	
Revenue Mix			2020	2021	2022		
Local (incl. County)			61.65%	61.49%	55.44%		
State			29.95%	30.49%	23.51%		
Federal			7.09%	8.00%	21.05%		
Other			1.31%	0.02%	0.00%		
Underlying Rating							S&P: A+

Source: 2021-2022 ASBR unless otherwise noted

*St. Louis County Assessment Roll, 2022 Final Net of TIF

**As of April 13, 2023



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Debt Service Fund Budget Forecast

The Budget Forecast expenditures are primarily attributable to the payments currently included in the debt schedule. The primary focus remains ensuring the District's fiscal stability.

		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Preliminary Budget	2023-2024 Forecast		2024-2025 Forecast		2025-2026 Forecast	
Revenue:													
	Local	\$ 3,683,590	\$ 3,003,826	\$ 2,885,462	\$ 3,583,862	\$ 3,262,211	\$ 3,913,061	\$ 3,991,322	2%	\$ 4,150,975	4%	\$ 4,233,995	2%
	County	\$ 72,135	\$ 77,170	\$ 68,592	\$ 68,338	\$ 70,000	\$ 89,799	\$ 89,799	0%	\$ 89,799	0%	\$ 89,799	0%
	State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Federal	\$ 162,735	\$ 1,344	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
	Other	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
Total Revenues		\$ 3,918,460	\$ 13,082,340	\$ 2,954,055	\$ 3,652,200	\$ 3,332,211	\$ 4,002,860	\$ 4,081,121		\$ 4,240,774		\$ 4,323,794	
Expenditures:													
	Principal	\$ 1,140,000	\$ 11,255,000	\$ 1,335,000	\$ 1,395,000	\$ 1,460,000	\$ 2,880,000	\$ 2,985,000	4%	\$ 1,910,000	-36%	\$ 1,965,000	3%
	Interest	\$ 1,674,970	\$ 1,828,223	\$ 1,429,519	\$ 1,411,140	\$ 1,361,637	\$ 1,277,912	\$ 1,168,380	-9%	\$ 1,091,842	-7%	\$ 1,053,451	-4%
	Other	\$ 68,327	\$ 116,567	\$ 4,646	\$ 4,009	\$ 24,999	\$ 30,000	\$ 30,000	0%	\$ 30,000	0%	\$ 30,000	0%
Total Expenditures		\$ 2,883,297	\$ 13,199,790	\$ 2,769,165	\$ 2,810,150	\$ 2,846,636	\$ 4,187,912	\$ 4,183,380		\$ 3,031,842		\$ 3,048,451	
Yearly Increase (Decrease)		\$ 1,035,163	\$ (117,450)	\$ 184,889	\$ 842,051	\$ 485,575	\$ (185,052)	\$ (102,259)		\$ 1,208,932		\$ 1,275,342	
Fund Balance - July 1		\$ 2,506,310	\$ 3,541,474	\$ 3,424,024	\$ 3,608,913	\$ 4,016,701	\$ 4,502,276	\$ 4,317,224		\$ 4,214,965		\$ 5,423,897	
Fund Balance - June 30		\$ 3,541,474	\$ 3,424,024	\$ 3,608,913	\$ 4,450,964	\$ 4,502,276	\$ 4,317,224	\$ 4,214,965		\$ 5,423,897		\$ 6,699,240	



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Continuous School Improvement Plan (CSIP)



FERGUSON-FLOISSANT
SCHOOL DISTRICT

Continuous School Improvement Plan (CSIP)

The mission of the Ferguson-Florissant School District is to provide high quality instruction to every student in every neighborhood while prioritizing equity and compassionate relationships.

1

Academic Achievement

Students will meet or exceed the state standard or demonstrate significant measurable improvement and achieve on track-performance on multiple measures of success by meeting or exceeding the state standard and/or demonstrating measurable growth.



2

Learning Experiences for Students Birth-Pre-K

Ensure students from birth through pre-kindergarten have access to high-quality early learning experiences.

3

Promote and Support Well-Being for All Students

Develop a plan that will provide a comprehensive multi-tiered system of support that addresses the academic, emotional, behavioral, social, and physical needs of each student.



4

Create a Healthy Climate and Culture

Create a healthy climate and culture for all staff and students by regularly assessing stakeholder perceptions and making appropriate adjustments.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

District Accreditation

MSIP Accreditation as of 2022		
FERGUSON-FLOISSANT R-II school district is: Accredited		
Number of Missouri Districts		
Accredited	Provisionally	Unaccredited
512 (99.0%)	5 (1.0%)	(0.0%)

The District's staff and students continually strive to meet the goals and objectives of the District's mission: to empower students to be lifelong learners prepared for the future. District goals included increasing the District attendance rate, reducing in-school and out-of-school suspension rates, reducing the District dropout rate while increasing the graduation rates, and raising the District's composite ACT score. The following charts illustrate how the District is performing in these areas.



MSIP 6

MSIP 6 is the state's accountability system for reviewing and accrediting local education agencies (LEAs). MSIP 6 Standards and Indicators were approved by the State Board of Education in February 2020.

MSIP 6 Standards and Indicators are divided into three sets:

- Continuous Improvement
- Performance Standards
- Best Practice

Performance

Scoring Breakdown	% of Overall Score
Status Achievement	24%
All Students	16%
Student Groups	8%
Growth Achievement	24%
All Students	16%
Student Groups	8%
Success-Ready Students	10%
Graduation Rate	10%
Graduate Follow-Up Rate	2%
Total	70%

Continuous Improvement

Scoring Breakdown	% of Overall Score
Improvement Planning	21%
Continuous School Improvement Plan (CSIP) <i>LEAs develop a strategic plan to improve student outcomes.</i>	15%
Self-Study <i>LEAs reflect upon current practices and data in the context of MSIP 6 Standards and Indicators.</i>	4%
Climate and Culture Survey <i>LEAs capture stakeholder feedback for use in continuous improvement planning.</i>	2%
Success-Ready Students	6%
Required Documentation	3%
Total	30%

Key Changes with MSIP 6

- Differentiates the performance of public schools and districts along a continuum
- Provides accessible and actionable information about schools and districts
- Empowers local boards of education to improve and innovate by adding a Continuous Improvement component
- Emphasizes the importance of academic performance by holding public schools equally accountable for status and growth
- Focuses on the preparation and well-being of each student at all levels

dese.mo.gov/MSIP6

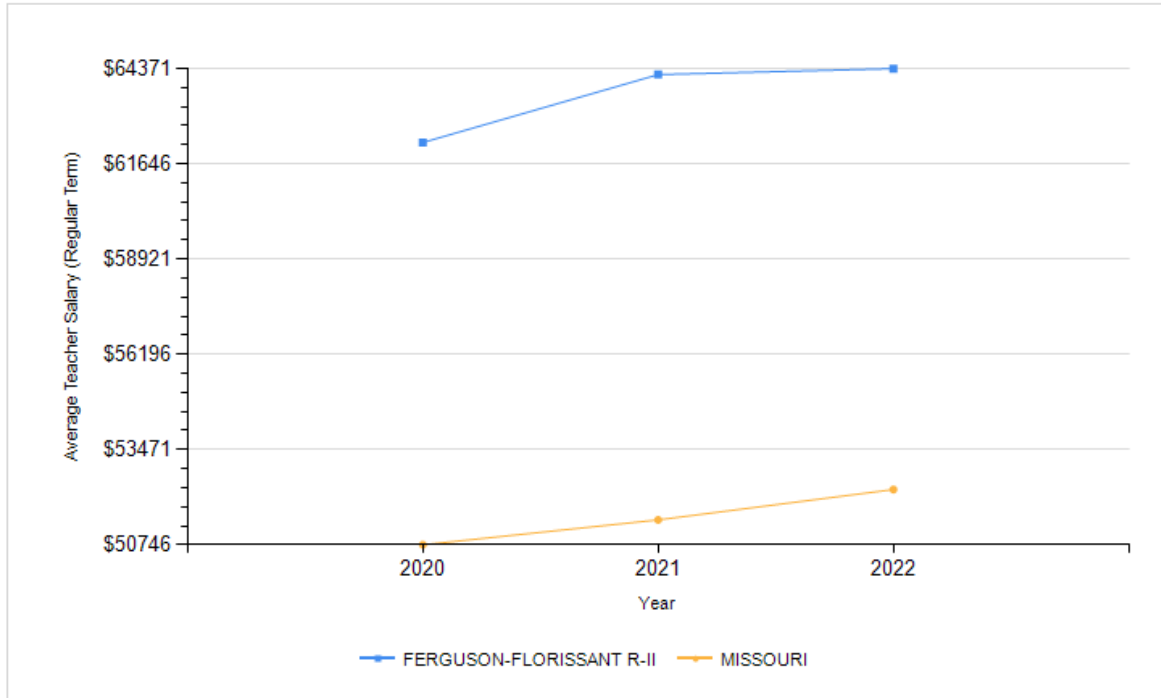




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

District Faculty Information



District: MISSOURI (500500)

Year	Average Teacher Salary (Regular Term)	Average Teacher Salary (Total*)	Average Administrator Salary	Average Years of Experience	Teachers with a Master Degree or Higher (%)
2022	\$52,331	\$53,513	\$98,712	12.7	59.1
2021	\$51,462	\$52,715	\$96,705	12.7	59.7
2020	\$50,751	\$51,975	\$95,496	12.6	59.0

District: FERGUSON-FLOISSANT R-II (096089)

Year	Average Teacher Salary (Regular Term)	Average Teacher Salary (Total*)	Average Administrator Salary	Average Years of Experience	Teachers with a Master Degree or Higher (%)
2022	\$64,366	\$64,374	\$124,758	15.9	70.4
2021	\$64,194	\$64,194	\$121,528	14.6	73.3
2020	\$62,252	\$63,218	\$119,064	14.1	71.4



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

2023-2024 Teacher Salary Schedule

Scale I B		Scale II B+15		Scale III M		Scale IV M+15		Scale V M+30		Scale VI Doctorate	
Step	Salary	Step	Salary	Step	Salary	Step	Salary	Step	Salary	Step	Salary
1	41,010	1	43,057	1	44,933	1	46,952	1	49,061	1	52,495
2	42,579	2	44,705	2	46,718	2	48,818	2	51,015	2	54,586
3	44,145	3	46,352	3	48,505	3	50,689	3	52,963	3	56,671
4	45,714	4	47,996	4	50,294	4	52,553	4	54,916	4	58,760
5	47,283	5	49,643	5	52,081	5	54,421	5	56,862	5	60,842
6	48,854	6	51,288	6	53,865	6	56,289	6	58,814	6	61,755
7	50,423	7	52,937	7	55,655	7	58,154	7	60,765	7	63,803
8	51,990	8	54,583	8	57,440	8	60,024	8	62,712	8	65,848
9	53,558	9	56,230	9	59,709	9	62,369	9	65,144	9	68,402
10	55,125	10	57,876	10	61,492	10	64,236	10	67,093	10	70,448
11	56,694	11	59,521	11	63,280	11	66,105	11	69,047	11	71,118
12	58,264	12	61,166	12	65,070	12	67,970	12	70,994	12	73,124
		13	62,815	13	66,854	13	69,840	13	72,944	13	75,132
				14	68,643	14	71,705	14	74,894	14	77,141
				15	70,428	15	73,575	15	76,846	15	79,151
				16	72,217	16	75,442	16	78,795	16	81,159
				17	74,001	17	77,308	17	80,744	17	83,166
				18	75,791	18	79,177	18	82,722	18	85,204
				19	77,597	19	81,067	19	84,665	19	87,205
LONGEVITY: 1.75% + Base Increase											

National Board Certified Teachers will receive an additional \$3,000 annually.

Dual-Credit certified teachers will receive an additional \$1,000 annually.

Math Specialist certified teachers will receive an additional \$1,000 annually.

*Teachers who received \$1,000 for STEM certification for the 2022-2023 school year, shall be eligible to continue to receive \$1,000 for STEM certification in the future; if their STEM certification remains active.

**Teachers/counselors who were on BA + 40-Scale III and BA+55-Scale IV prior to July 1, 2022 will remain on those scales.

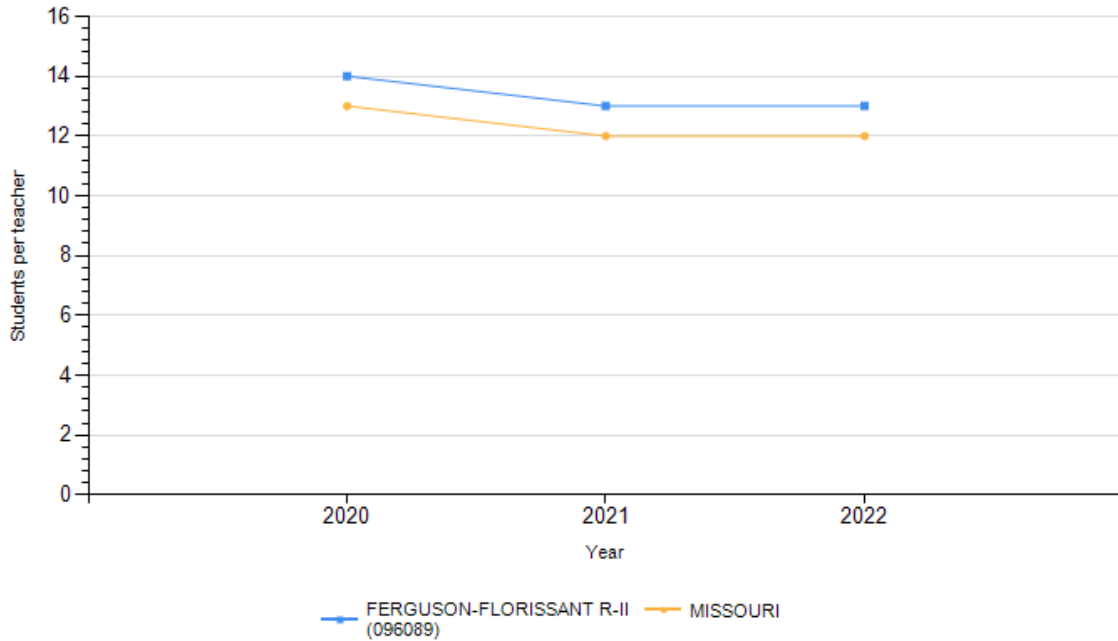


FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Student Data and Demographics

Student Staff Ratios



District: MISSOURI

Year	Students per teacher	Students to classroom teachers	Students to administrators
2022	12	16	167
2021	12	16	167
2020	13	17	173

District: FERGUSON-FLOISSANT R-II (096089)

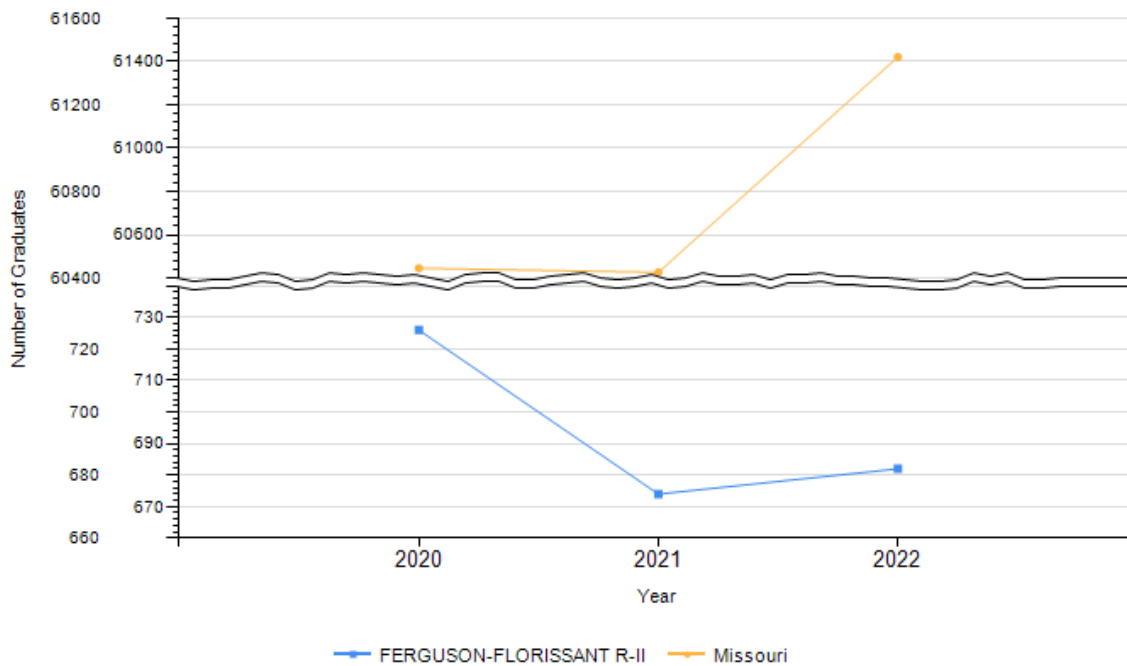
Year	Students per teacher	Students to classroom teachers	Students to administrators
2022	13	15	157
2021	13	15	128
2020	14	16	141



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

District ACT Analysis



District: Missouri

Year	# Grads	# Grads at or above Nat. Avg.	% of Grads who took the test and scored higher than the Nat. Avg.	% of Grads Tested	Composite ACT Score
2022	61421	19779	50.35	63.9	20.30
2021	60427	17737	47.61	61.7	20.80
2020	60446	21043	46.35	75.1	20.70

District: FERGUSON-FLOISSANT R-II

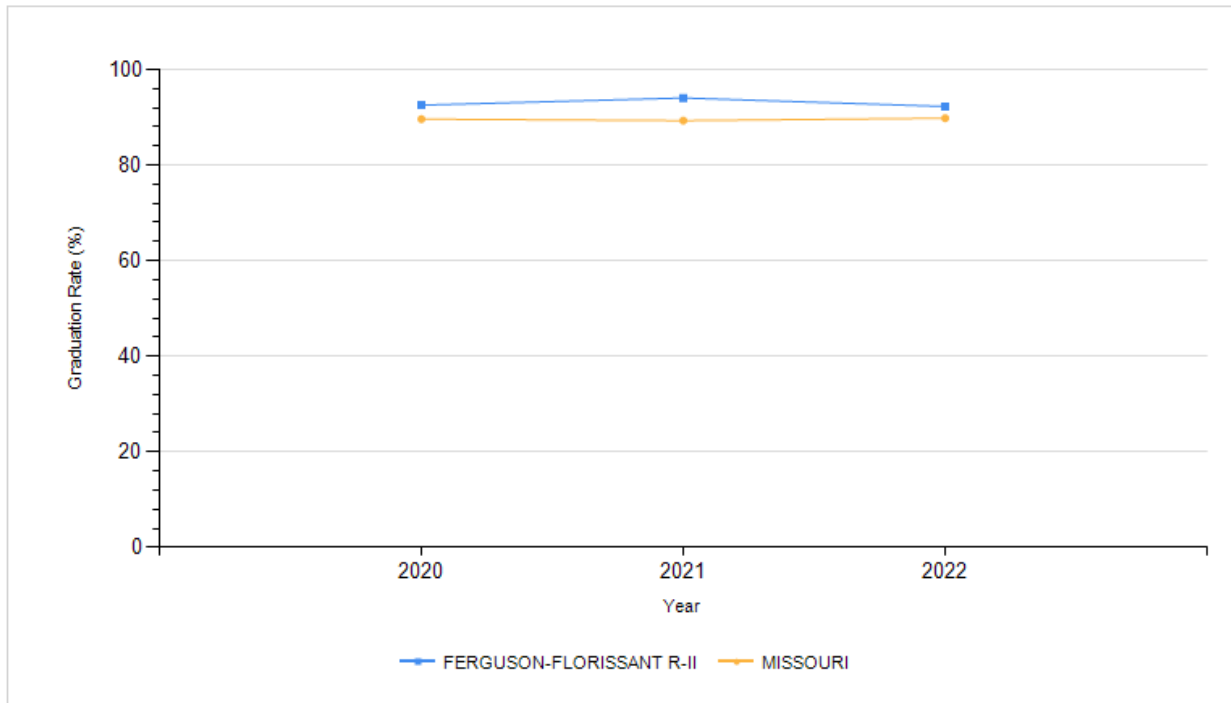
Year	# Grads	# Grads at or above Nat. Avg.	% of Grads who took the test and scored higher than the Nat. Avg.	% of Grads Tested	Composite ACT Score
2022	682	50	16.23	45.2	16.0
2021	674	30	10.90	40.8	15.7
2020	726	76	12.29	85.1	16.3



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

District Graduate Analysis 4-Year

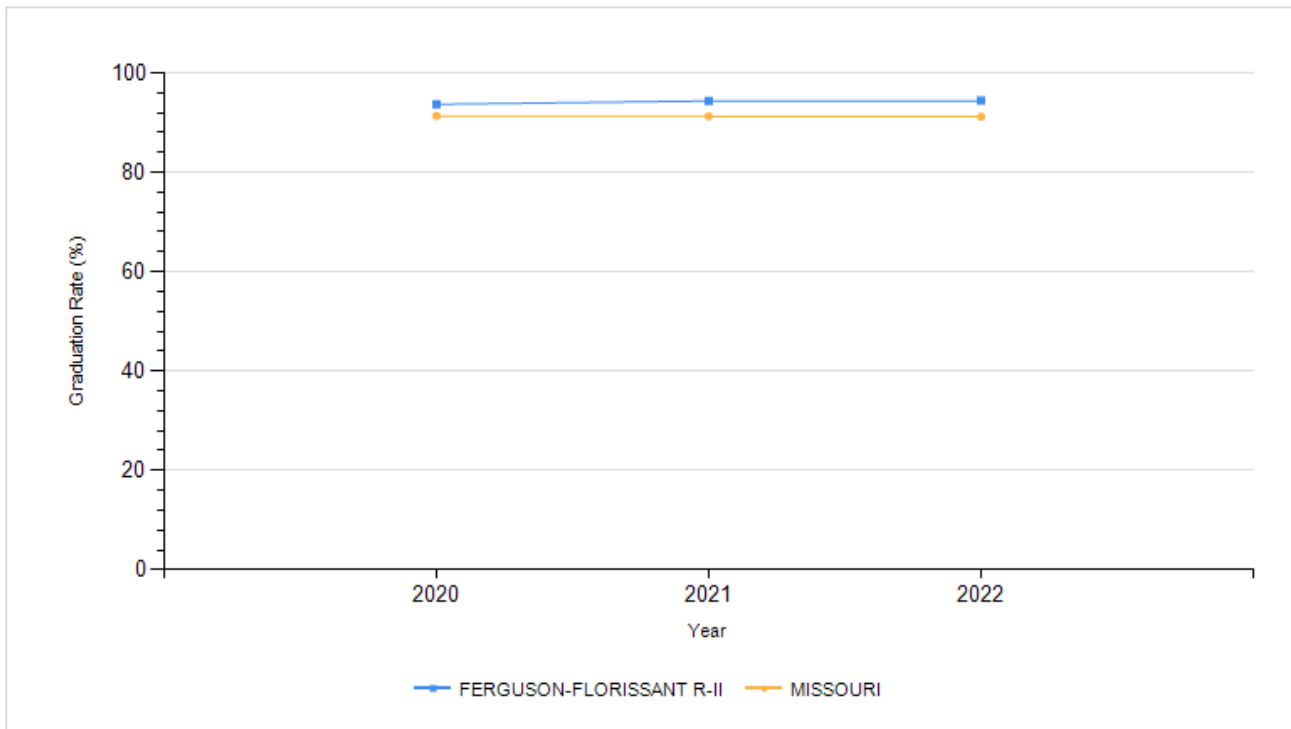




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

District Graduate Analysis 5-Year

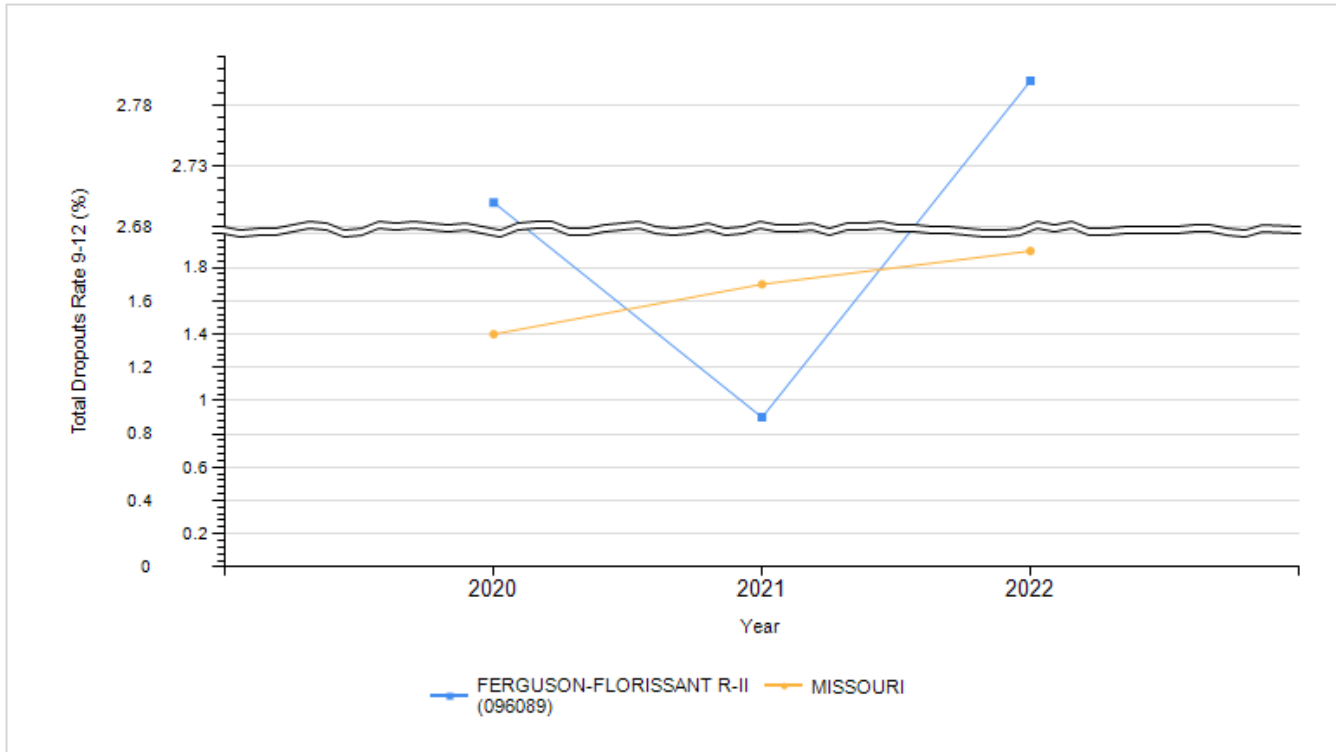




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

District Annual Dropout Rate

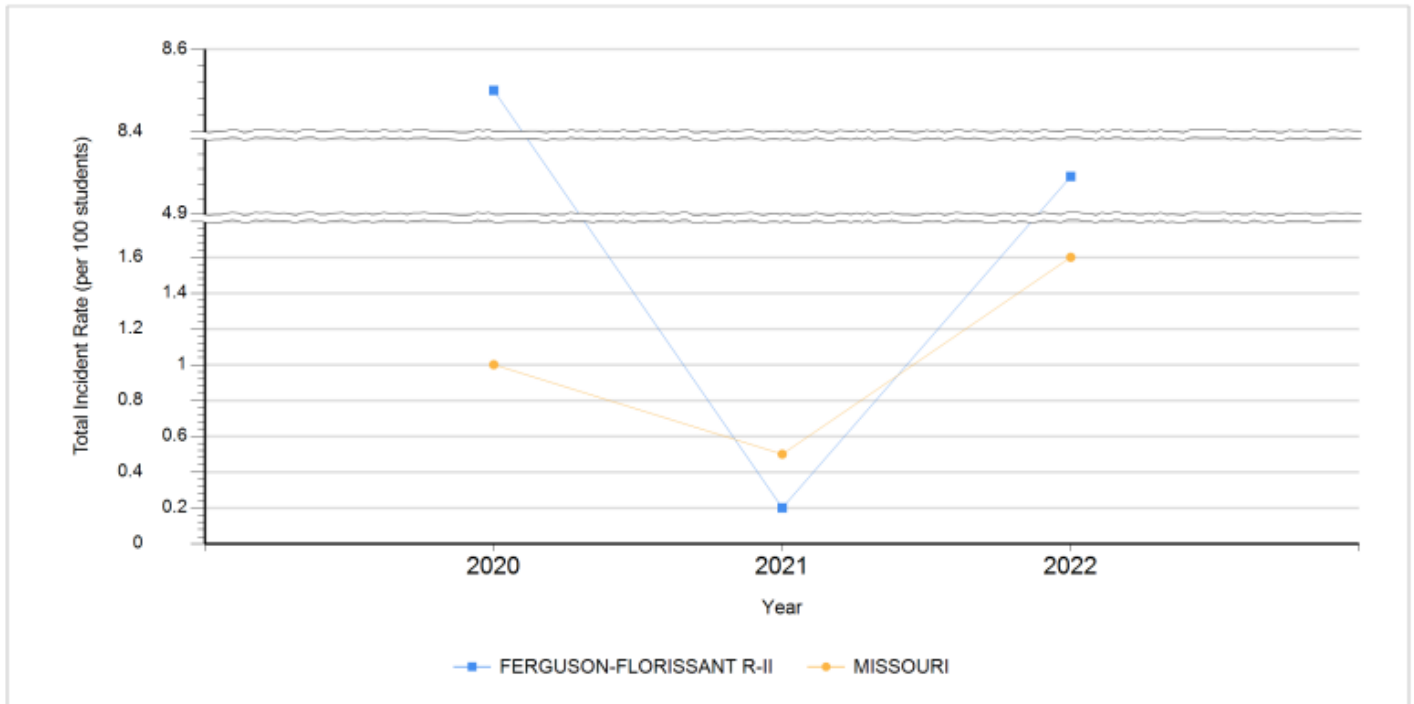




FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Discipline Incidents



Incidents -- Each incident is to be reported in which a student is removed from the traditional classroom setting for ten or more consecutive days.

NOTE: Multiple Short Sessions (cumulative removals adding up to 10 days) are not included in this analysis.

Type of Offense -- *Weapon* - Device or instrument capable of causing serious bodily injury. Does not include a knife with a blade of less than 2 1/2 inches in length. *Alcohol* -Use, possession, sale, or solicitation of intoxicating alcoholic beverages. *Drug* -Use, possession, sale or solicitation of drugs. Does not include alcohol or tobacco. *Tobacco* -Use, possession, sale, or solicitation of tobacco. *Violent Act* -As defined by school board and including, but not limited to, exertion of physical force with intent to do serious bodily harm. *Other* -Other offenses not listed above.

Type of Removal -- *In School Suspension* -Removal of student from regular classroom setting (within a school building) for a fixed amount of time with student automatically returning to regular classroom setting after the suspension is completed. *Out of School Suspension* -Removal of student from school for a fixed amount of time with student automatically returning to school after the suspension is completed. *Expulsion* -Removal of student from school for an indefinite period of time until student is reinstated by local board of education.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Discipline Incidents - FFSD

FERGUSON-FLOISSANT R-II	2020	2021	2022
Enrollment	9473	9062	9237
Total Number of Incidents	808	18	458
Incident Rate (per 100 students)	8.5	0.2	5.0
Type of Offense			
Alcohol (number rate)	* *	* *	* *
Drug (number rate)	* *	* *	8 0.1
E-Cigarettes (number rate)	* *	* *	* *
Tobacco (number rate)	* *	* *	* *
Violent Act (number rate)	* *	* *	* *
Violent Act Without Injury (number rate)	* *	* *	* *
Weapon (number rate)	* *	* *	* *
Other (number rate)	800 8.4	18 0.2	448 4.9
Type of Removal			
In-School Suspension (number rate)	7 0.1	* *	5 0.1
Out of School Suspension (number rate)	801 8.5	18 0.2	453 4.9
Expulsion (number rate)	* *	* *	* *
Unilateral Removal (number rate)	* *	* *	* *
Length of Removal			
10 Consecutive Days (number rate)	643 6.8	* *	* *
More than 10 Consecutive Days (number rate)	165 1.7	* *	* *



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Discipline Incidents - Missouri

MISSOURI	2020	2021	2022
Enrollment	879699	859343	863278
Total Number of Incidents	8945	4349	13987
Incident Rate (per 100 students)	1.0	0.5	1.6
Type of Offense			
Alcohol (number rate)	340 0.0	204 0.0	425 0.0
Drug (number rate)	1728 0.2	1101 0.1	2781 0.3
E-Cigarettes (number rate)	85 0.0	73 0.0	211 0.0
Tobacco (number rate)	99 0.0	77 0.0	140 0.0
Violent Act (number rate)	452 0.1	175 0.0	715 0.1
Violent Act Without Injury (number rate)	619 0.1	249 0.0	945 0.1
Weapon (number rate)	378 0.0	239 0.0	774 0.1
Other (number rate)	5244 0.6	2231 0.3	7996 0.9
Type of Removal			
In-School Suspension (number rate)	673 0.1	371 0.0	929 0.1
Out of School Suspension (number rate)	8242 0.9	3966 0.5	13012 1.5
Expulsion (number rate)	10 0.0	6 0.0	34 0.0
Unilateral Removal (number rate)	20 0.0	6 0.0	12 0.0
Length of Removal			
10 Consecutive Days (number rate)	7224 0.8	3585 0.4	11666 1.4
More than 10 Consecutive Days (number rate)	1721 0.2	764 0.1	2321 0.3



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Finance Report

	FERGUSON-FLOISSANT R-II			Missouri		
	2019	2020	2021	2019	2020	2021
Total Enrollment	9,945	9,473	9,062	879,708	877,980	857,909
Average Daily Attendance (ADA)	8,807.62	8,315.16	6,805.00	839,546.43	841,192.50	782,151.66
Total Expenditures	\$83,032,338	\$145,928,200	\$134,704,280	\$12,091,781,582	\$13,828,527,436	\$13,563,417,746
Total Current Exp.						
Current Exp per ADA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% of Revenue in the Operating Funds: Local includes Local, County, and Prop. C Monies.						
Local (%)	59.86	61.55	60.60	47.08	48.19	44.67
State (%)	31.18	31.20	31.21	43.00	40.74	38.50
Federal (%)	8.96	7.25	8.19	9.93	11.07	16.83
Assessed Valuation	972,132,160	1,055,962,370	1,081,230,880	102,077,663,918	110,589,446,990	111,437,802,419
Tax Rates						
Tax Rate Ceiling						
Operating Funds	5.2807	4.8411	5.0990	3.7016	3.6495	3.7335
Adjusted Tax Rate						
Incidental	2.2004	2.2004	2.5900	3.4379	3.4392	3.4922
Teachers	2.9976	2.6407	2.1611	0.1306	0.1214	0.1197
Debt Service	0.3000	0.3000	0.2670	0.4864	0.4951	0.4912
Capital Projects	0.0000	0.0000	0.2040	0.0896	0.0890	0.0873



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

2023-2024 Board Approved Student Calendar

2023-2024		Ferguson -Florissant School District
STUDENT (169 Days)		8855 Dunn Rd Hazelwood, MO 63042
First Semester 2023		
1st Quarter	August 21 - October 18	41
August 21	First Day of School	
September 4	District Closed -Labor Day	
September 5	No School – District Offices Open	
2nd Quarter	October 19 – January 12	41
October 19	No School – District Offices Open	
October 20	No School – District Offices Open	
<i>Schedule Parent Conferences with your Child's Teacher October 23, 24, 25, 26, 27</i>		
October 27	No School – Fall Break – District Offices Open	
October 30	No School – Fall Break – District Offices Closed	
November 6	No School – District Offices Open	
November 7	No School – District Offices Open	
November 20 - 24	No School – District Closed Thanksgiving Break	
December 21-22, 25-29	Winter Break	
January 1-3	Winter Break	
January 4	School Resumes	
January 10, 11, 12	.5 days Student Attendance Semester Testing (6 th GC / Middle / High)	
January 12	.5 day Student Attendance (PK-5) Last day of Semester 1	
Second Semester 2024		
3rd Quarter	January 13 - March 20	43
January 15	District Closed – Martin Luther King Day	
January 16	No School – District Offices Open	
February 15	No School, District Open	
February 16	No School, District Closed	
February 19	District Closed- President's Day	
4th Quarter	March 21 – May 31	44
March 25-29	District Closed-Spring Break	
April 1	No School – District Open	
April 2	No School – District Open	
May 27	District Closed – Memorial Day	
May 28	No School – District Offices Open	
May 29, 30, 31	.5 days Student Attendance Semester Testing (6 th GC / Middle / High)	
May 31	.5 day Student Attendance (PK-5) Last Day of School	
Total Student Attendance for the Year	Elementary Attendance Days	169
	Secondary Attendance Days	169
School Closings:	When the decision is made to close district schools because of inclement weather, we will use various procedures to notify the Ferguson-Florissant District community. Afternoon and evening activity cancellations will be announced by 3p.m The District will notify four broadcast outlets: KMOX (1120AM), KTVI (Channel 2), KMOV (Channel 4) and KSDK (Channel 5). School closing notifications will also be sent via the District's telephone notification system.	

Proposed Snow Days: June 2,5,6,7,8,9

Based on March 9, 2022 approved calendar



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Staff Climate Survey

Personnel; results are based on a 4-Point Scale





FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Parent Survey

Family; results are based on a 4-Point Scale

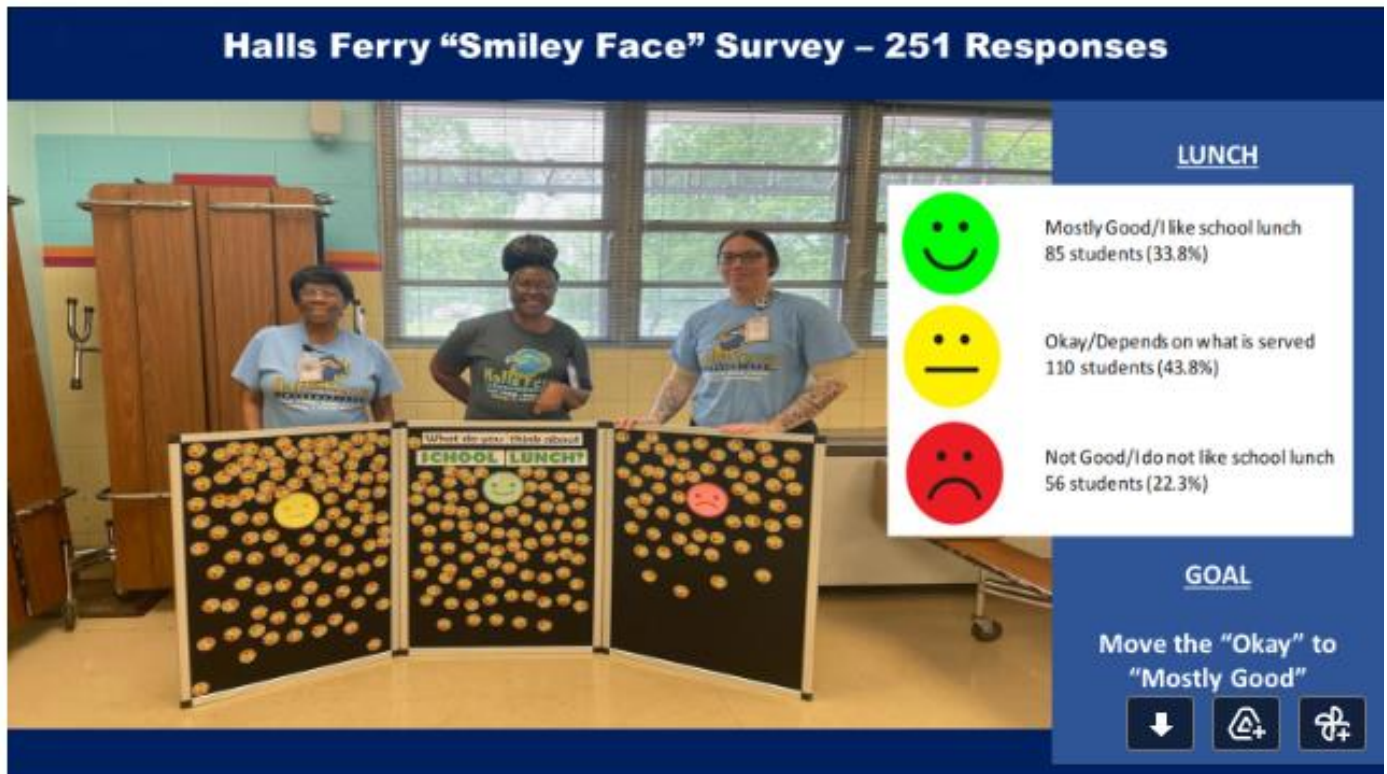




FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Student Survey





FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms

The Glossary contains definitions of terms used throughout the budget document. These definitions are aimed at assisting the reader in understanding the details of this document. Financial term definitions were obtained from the Missouri Financial Accounting Manual.

21st Century Learning: A fundamental change to the delivery of instruction to ensure students are taught the skills related to college and career readiness.

90/90 Attendance Rate: Also known as Proportional Attendance Rate, it is where attendance targets use the individual student's attendance rate and set the expectation that 90% of the students are in attendance 90% of the time.

A+: The A+ Schools Program was created as an incentive for improving Missouri's high schools. The primary goal of the A+ Schools Program is to ensure that all students who graduate from Missouri high schools are well prepared to pursue advanced education and employment.

Account: A descriptive heading which records financial transactions framing them into similar categories based on a given frame of reference, such as purpose, object, or source.

Accounting: The procedure of maintaining systematic records of events relating to persons, objects, or money and summarizing, analyzing, and interpreting the results of such records.

Accreditation: K-12 school districts in Missouri are rated by the state based on their performance on the state's standardized tests, whether the district is making Adequate Yearly Progress under No Child Left Behind, and whether the district meets various standards for providing students with adequate resources.

Accreditation Status: School districts are accredited according to standards set by the State Board of Education. The three levels of accreditation are: Accredited, Provisionally Accredited, and Unaccredited.

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenditures are recorded when incurred, regardless of when the revenue is actually received or the payment is actually made.

ACT (American College Test): A college admissions and placement test with sections testing English, Mathematics, Reading, and Science.

ADA: See Average Daily Attendance.

Adequate Yearly Progress (AYP): As required by No Child Left behind, an indication if the school: receives federal Title I funding; achieved Adequate Yearly Progress (AYP) in the previous year; and if the school has been identified as "in school improvement" or other special status. In 2013 with the Department's NCLB waiver this measure was changed to ESEA-Annual Measurable Objective.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

Adjusted Tax Rate of the District: Actual tax rates (after rollbacks) levied by the district, for each fund (incidental, teachers, debt service and capital projects), and filed with the county clerk by September 1.

Advanced Placement (AP): A program in the United States and Canada created by the College Board which offers college-level curricula and examinations to high school students. American colleges and universities may grant placement and course credit to students who obtain high scores on the examinations.

AESOP: An absence and time tracking solution for K-12 education maintained by Frontline.

Affordable Care Act (ACA): In March 2010, Congress passed and the President signed into law the Affordable Care Act, which puts in place comprehensive health insurance reforms that will hold insurance companies more accountable, lower health care costs, guarantee more health care choices, and enhance the quality of health care for all Americans.

American College Test (ACT): A college admissions and placement test with sections testing English, Mathematics, Reading, and Science.

American Rescue Plan (ARP): A US \$1.9 trillion economic stimulus bill signed into law by President Joe Biden on March 11, 2021, to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession.

Annual School Budget: A legal document presenting the Board's plan for allocating available financial resources into an explicit expenditure plan to sustain and improve the educational function of the school district for the fiscal year.

Annual Secretary of the Board Report (ASBR): Annual financial report submitted by all public school districts and charter schools to the Department of Elementary and Secondary Education. The report is due by August 15 of each year.

AP (Advanced Placement): A program in the United States and Canada created by the College Board which offers college-level curricula and examinations to high school students. American colleges and universities may grant placement and course credit to students who obtain high scores on the examinations.

Applitrack: The Human Resource application module through the District's financial and human resource software that allows end-users to manage job postings and job applicants.

Appropriation: This account records authorizations granted by the school board or legislative body to make expenditures for specific purposes.

Assessed Valuation: The total assessed property value of the school district minus tax-increment-financed valuation, as of December 31 of the previous calendar year of personal, residential, commercial, and agricultural property used for the purpose of levying taxes.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

Average Daily Attendance (ADA): The total hours attended in a term by resident pupils between the ages of five and twenty-one divided by the actual number of hours school was in session (actual calendar) plus the summer school average daily attendance (ADA) (hours attended divided by 1044 hours).

AYP: See Adequate Yearly Progress.

Balanced Literacy: A curricular methodology that integrates various modalities of literacy instruction. Assessment-based planning is at the core of this model. The balanced literacy approach is characterized by explicit skill instruction and the use of authentic texts. Through various modalities, the teacher implements a well-planned comprehensive literacy program that reflects a gradual release of control, whereby responsibility is gradually shifted from the teacher to the students.

Basic Formula (State Aid): Amounts received from the State Foundation Formula.

Bond: A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Bond Amortization: Gradually paying amounts owed from a bond obligation according to a specified schedule of times and amounts.

Bonded Indebtedness: The part of the LEA debt that is covered by the outstanding bonds of the LEA. Article VI, Section 26(b) limits the bonded indebtedness for school districts to fifteen percent of the value of taxable tangible property subject to voter approval.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget consists of five statutory parts: (1) budget message, (2) estimated revenue with comparative revenues, (3) estimated expenditures with comparative expenditures, (4) debt amortization schedule, (5) general budget summary. Section 67.010, RSMo, is the statutory reference governing budgets.

BYOD: Refers to the initiative of Bring Your Own Device (BYOD) where students may bring their own electronic devices to aid in the delivery of instruction.

CANVAS: A course management system that supports online learning and teaching. It allows professors to post grades, information, and assignments online.

Capital Assets: Land, buildings, machinery, furniture, and other equipment that the LEA intends to hold or continue in use over a long period of time. "Capital" denotes the probability or intent to continue use or possession and does not indicate immobility of an asset.

Capital Outlay: An expenditure which results in the acquisition of or additions to fixed assets which are presumed to have benefits for more than one year. Capital Outlay encompasses expenditures for land or existing buildings, improvements of grounds, construction of buildings,



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

additions to buildings, remodeling of buildings, or the initial purchase or replacement of equipment.

Capital Projects Fund: The governmental fund that accounts for all facility acquisition, all construction, all lease purchase payments of principal and interest, and all other capital outlay expenditures with the exception of certain expenditures for classroom instructional capital outlay.

CARES Act: The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a law meant to address the economic fallout of the COVID-19 pandemic in the United States.

Cash Basis Accounting: The basis of accounting in which revenue and expenses are recorded in the period they are actually received or expended in cash.

Center for Advanced Professional Studies (CAPS): A program where students fast forward into their future and are fully immersed in a professional culture, solving real world problems, using industry standard tools and are mentored by actual employers, all while receiving high school and college credit.

CFMP: Comprehensive Facilities Master Plan.

Character Education: Character education is an umbrella term loosely used to describe the teaching of children in a manner that will help them develop variously as moral, civic, good, mannered, behaved, non-bullying, healthy, critical, successful, traditional, compliant and/ or socially-acceptable beings.

Classroom Trust Fund: Classroom Trust Fund was created to provide a separate accounting for money generated by riverboat gaming. Local districts have a great flexibility in the expenditure of this money as it is spent at the discretion of the local school district.

COBRA -Retirees Fund: This fund accounts for the premiums paid by retirees and individuals eligible for extended medical insurance coverage through the provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA). The COBRA gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events.

Cohort survival: An enrollment projection method that measures the rate of the number of students enrolling in a grade this year to the number of students that were in the earlier grade the previous year.

Community Services: Services provided by the school or LEA for purposes relating to the community as a whole or some segment of the community. Typical services provided by a school district include early childhood/PAT instruction, childcare services, etc.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

Consumer Price Index: A consumer price index (CPI) measures changes in the price level of a market basket of consumer goods and services purchased by households. The CPI in the United States is defined by the Bureau of Labor Statistics as "a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services."

Contracted Services: Services rendered by personnel who are not on the payroll of the LEA including all related expenses covered by the contract.

Coronavirus: A type of common virus that infects humans, typically leading to an upper respiratory infection (URI). Refer to COVID-19.

COVID-19: In COVID-19, 'CO' stands for corona, 'VI' for virus, and 'D' for disease. COVID-19 is the name of the disease caused by the new coronavirus that is called SARS-CoV-2, or sometimes just "novel coronavirus".

Cyber-Insurance: Insurance designed to cover hazards such as unauthorized Web site access, online libel, data privacy loss and repairs to databases after system failures.

Debt Service Fund: The fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and paying agents' fees.

Deferred Revenue: A liability account which represents revenues collected before they become due.

Deficit: (1) A negative fund balance amount (debit balance) caused by liabilities of the fund exceeding the fund's assets. (2) The excess of expenditures over revenues in any given accounting period.

Delinquent Property Taxes: Taxes remaining unpaid on and after the date on which they become due and payable by statute.

Department of Elementary and Secondary Education (DESE): The Department of Elementary and Secondary Education (DESE) is the administrative arm of the State Board of Education. It is primarily a service agency that works with educators, legislators, government agencies, community leaders and citizens to maintain a strong public education system. Through its statewide school-improvement activities and regulatory functions, the Department strives to assure that all citizens have access to high-quality public education. The Department's responsibilities range from early childhood to adult education services.

District Professional Development Committee: The District Professional Development Committee (DPDC) was established by the District to ensure that quality professional development programs are implemented and that the District expends the required professional development funds as required by State law.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

Dollar Value Modifier (DVM): The DVM was designed by the Missouri Legislature to reflect the relative purchasing power of a dollar as related to wage data for metropolitan, micropolitan and county areas available from the U.S. Department of Commerce, Bureau of Economic Analysis.

Dropout Rate: For grades 9-12 the number of dropouts divided by the total of September enrollment, plus transfers in, minus transfers out, minus dropouts, added to September enrollment, then divided by two.

ECSE: Early Childhood Special Education which serves students with disabilities pre-kindergarten.

EducationPlus: A school district cooperative, non-profit educational service agency that brings school districts together to share resources, information and ideas through exemplary, nationally-recognized services in educational technology, cooperative purchasing, staff development and more.

Elementary and Secondary School Emergency Relief Fund (ESSER): Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). ESSER Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2019.

Enrollment: Head count taken the last Wednesday of September of all resident and nonresident student in grades K-12 enrolled in the attendance center.

English as a Second Language (ESOL): English for Speakers of Other Languages, a teaching program used for students whose native language is not English. Also used to describe students in the program.

English Language Arts (ELA): The subjects (such as reading, spelling, literature, and composition) that aim at developing the student's comprehension and capacity for use of written and oral language.

English Language Learners (ELL): English Language Learners are students who do not know English or who need to improve their English in order to understand their school work.

EOC (End of Course): An assessment conducted in many states of the US by the State Board of Education. Missouri's suite of available End-of-Course assessments includes: English I, English II, Algebra I, Algebra II, Geometry, American History, Government, Biology and Physical Science.

Equipment: Items that are electrical or mechanical in nature or furniture and 1) have a useful life of a least one year; 2) would be repaired rather than replaced; 3) the cost of tagging and inventory



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

is a small percent of the item's cost; 4) exceeds \$1,000 per unit (local board may establish a cost threshold of less than \$1,000).

ERP: Software (sometimes called an Enterprise Resource Planner) that manages business processes for a school district.

ESEA/ESSA: The newest proposed version of the Elementary and Secondary Education Act (ESEA) —dubbed the Every Student Succeeds Act. The Every Student Succeeds Act (ESSA) is a US law passed in December 2015 that governs the United States K–12 public education policy. The law replaced its predecessor, the No Child Left Behind Act (NCLB), and modified but did not eliminate provisions relating to the periodic standardized tests given to students.

ESSER: See Elementary and Secondary School Emergency Relief Fund.

ESY: Refers to Extended School Year which is the summer school component for students with disabilities.

Executive Cabinet: The chief officers of the District including the Superintendent.

Expenditures: Consumption of an asset or the payment of an expense.

FACS (Family and Consumer Sciences): The field of study that deals with the economics and management of the home and community. Experiences are provided in all areas of the curriculum to strengthen family life and to prepare students for the multiple roles of family member, wage earner, community member, and related careers.

Federal Programs: Programs coordinated by District personnel supported by federal aid/funds, while meeting the compliance requirements associated with the funding source. In FHSD, these programs refer to IDEA, ECSE, and various Title programs.

FF&E: Furniture, Fixtures, and Equipment that are purchased through the Director of Purchased Services and Enrollment.

Financial Institution Tax: Taxes levied on intangible assets of banks or savings and loan associations.

Five-Year Graduation Rate: The five-year adjusted cohort graduation rate is calculated the same as the four-year with the exception that it includes both four- and five-year graduates in the fifth-year cohort.

Fixed Assets: Land, building, machinery, furniture, or other equipment the District intends to hold in its possession for a significant period of time. The word “fixed” denotes the probability or intent to continue use or possession, and does not indicate immobility of an asset.

Food and Nutrition Services Fund: The fund used to account for all revenues and expenditures related to the provision of cafeteria services by the District to students and staff.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

Foundation Formula: The new State Foundation Formula calculation which was passed in 2005 by the Missouri General Assembly.

Four-Year Graduation Rate: The four-year adjusted cohort graduation rate is the number of students who graduate in four (4) years with a regular high school diploma divided by the number of students who form the adjusted cohort for the graduating class rounded to the tenth. From the beginning of 9th grade, students who are entering that grade for the first time form a cohort that is subsequently “adjusted” by adding any students who transfer into the cohort later during the 9th grade and the next three (3) years and subtracting any students who transfer out, emigrate to another country, or die during that same period.

Free and Reduced Price Lunch: A federally assisted meal program operating in public and nonprofit private schools and residential child care institutions through the United States Department of Agriculture that provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946.

Free and reduced price lunch threshold: Used in the State Aid calculation and determined by dividing the total free and reduced price lunch pupil count of every performance district that falls entirely above the bottom five percent and entirely below the top five percent of average daily attendance, when such districts are rank-ordered based on their current operating expenditures per average daily attendance, by the total average daily attendance of all included performance districts;

Frontline: A solution for K-12 human capital, business operations and special education management offering support for applicant tracking to onboarding to benefits administration to compensation and position management.

Full Time Equivalent (FTE): An FTE of 1.0 means that the person is equivalent to a full-time worker.

Full-Time Equivalency: The amount of time for a less than full-time activity divided by the amount of time normally required in corresponding full-time activity.

Full Accrual Basis: A method of accounting where revenue is recognized in the accounting period in which it is earned or in which it becomes measurable and expenses are recognized expenses in the fiscal period in which they are incurred, if measurable. This method of accounting establishes receivables and payables because there can be a timing difference between receiving or paying funds and when they are actually recognized as revenue or expense.

Function: The code used to describe the action, purpose, or program for which activities are performed. The functions of a district in the State of Missouri are categorized into five broad areas: Instruction, Support Services, Community Services, Facilities Acquisition & Construction, and Debt.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

Fund: An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance: The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

GEER: See Governor's Emergency Education Relief fund.

General Assembly: The Missouri Legislature made up of Senators and Representatives.

General Equivalency Diploma (GED): Tests are a battery of five tests which (when passed) certifies that the taker has high school-level academic skills. The test is a battery of five multiple-choice tests that ask questions about subjects covered in high school. The exam covers reading, mathematics, social studies, science and writing skills.

General (Incidental) Fund: The fund used to account for all financial resources except those required to be accounted for in other funds.

Governmental Funds: The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Special Revenue (Teachers'), Debt Service, and Capital Projects Funds.

Governor's Emergency Education Relief (GEER): A fund authorized under section 18002 of the CARES Act is a block grant giving governors wide discretion in using the money to support "needs related to COVID-19."

Guided Reading: A component of Balanced Literacy that provides small group reading instruction with leveled texts so students can access literature that they are capable of based on their reading level.

High Need Fund: The High Need Fund was established pursuant to Section 162.974, RSMo, to provide funding support for a Local Education Agency (LEA) with "High Need Students." These students are special education students whose educational costs exceed three times (3x) the LEA's current expenditure per Average Daily Attendance (ADA).

High Quality Professional Development (HQPd): High Quality Professional Development; type of professional development for teachers in public school districts, defined in Title IX, Section 9101 (34) of federal No Child Left Behind Act (NCLB), that is aligned with goals of school district's CCIP, is sustained and ongoing, and is focused on higher student achievement levels.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

Hold Harmless: A mechanism instilled in legislation that allows school districts to receive no less under a new formula calculation than the district received under the previous formula.

Homebound: Homebound instruction is a service available to Ferguson-Florissant School District students ages 3 to 21, who, because of their medical and/or psychological condition(s), require instruction outside of school: as a result of hospitalization (homebound to be give after hospitalization) or as a result of a medical/psychological condition which prevents their school attendance for an extended time.

Household Yield Method: An enrollment projection method that multiplies the students per household times the number of households in the district.

HUDL: A video program for coaches to use to breakdown film associated with activities by uploading the film to HUDL. Coaches have discretion on how the program is used to benefit the programs. In addition, players have access to this account by email and they can watch film online at any time.

HVAC: Heating, Ventilation and Air Conditioning.

IEP: Individualized Education Program. Written document developed for each identified, eligible student with disabilities which includes: present level of performance; goals and objectives; criteria for measuring achievement; amount and type of special education and participation in regular education; dates of initiation and duration of services; and signatures of IEP team participants.

Individuals with Disabilities Education Act (IDEA): The Individuals with Disabilities Education Act (IDEA) is a law ensuring services to children with disabilities throughout the nation. IDEA governs how states and public agencies provide early intervention, special education and related services to more than 6.5 million eligible infants, toddlers, children and youth with disabilities.

Infinite Campus: The District's student information system (SIS) which allows the District to streamline administrative tasks while increasing communication with parents and students.

In Lieu of Tax: Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as other privately owned property or other tax base.

Insurance Claims Fund: The fund used to account for all revenues and expenditures related to all property and liability claims.

Interest Based Bargaining: An alternative to traditional collective bargaining that frames negotiation as joint problem solving to resolve each party's underlying issues, needs, and concerns. The process works by encouraging the parties to focus on interests, not positions, and to use communication and innovative thinking to identify superior solutions.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

Interest Earned: The fee received for allowing borrowers to use the lender's money.

Interest Paid: The fee a borrower pays to a lender for using the lender's money.

ISS: The In-School Suspension (ISS) Program is designed to minimize the need for out-of-school suspensions. It is intended to provide constructive and positive learning experiences for students who have violated the Student Code of Conduct and, therefore, have been assigned ISS as part of a disciplinary process.

Item Benchmark Data (IBD): Data from the yearly Missouri Assessment Program is returned to the district in many formats. When this data is returned, the data is disaggregated to look at very specific content related performance areas of the test. These areas include how the district, school, grade level, teacher, and student have done on the state Grade Level Expectations, Content Standards, Process Standards, and Question Types. These reports are also broken out by race, meal status, special education status and gifted status.

K-12 Enrollment: Head count taken the last Wednesday of September of all resident and non-resident students in grades K through 12 enrolled in the attendance center. Each student (part-time, full-time or kindergarten) should be counted as one. Desegregation transfer students are reported as residents of the district in which they attend school. Enrollment for students attending alternative schools and area vocational schools should be reported at the students' regular school in their home district.

LEA: See Local Education Agency.

LEP: Limited English Proficiency, used to describe students who have not yet fully mastered the English language.

LEP Count: Limited English Proficient census taken and reported to the Department of Elementary and Secondary Education. This count is used in the weighted average daily attendance calculation in the Basic Formula Calculation.

Limited English proficiency threshold: Used in the State Aid calculation and determined by dividing the total limited English proficiency pupil count of every performance district that falls entirely above the bottom five percent and entirely below the top five percent of average daily attendance, when such districts are rank-ordered based on their current operating expenditures per average daily attendance, by the total average daily attendance of all included performance districts

LLI (Leveled Literacy Intervention): A powerful, short-term intervention that provides daily intensive, small-group instruction which supplements classroom literacy teaching.

Local Education Agency (LEA): An education agency at the local level that exists primarily to operate a school or to contract for educational services. Normally taxes may be levied by such publicly operated agencies for school purposes.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

Lucy Calkins: An author of a Units of Study program that aims to prepare students for any reading and writing task they will face and to turn kids into life-long, confident readers and writers who display agency and independence.

MAP: Missouri Assessment Program - The MO DESE Assessment Section manages test development, on-going test maintenance, and oversees the test administration for four statewide, large-scale assessments. The MAP assessments test students' progress toward mastery of the Missouri Show-Me Standards.

MAP-A: Missouri Assessment Program-Alternative; a portfolio-based assessment that measures student performance based on alternate achievement standards; designed only for students with significant cognitive disabilities who meet grade level and eligibility criteria.

METC: The Midwest Educational Technology Conference is an annual conference with a focus on education technologies.

M&M Surtax: Surtax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax.

Missouri Options Program: The Missouri Options program, sponsored through the Department of Elementary and Secondary Education, is for students, ages 17 and older, who have the capabilities to complete Missouri high school graduation requirements, but for a variety of reasons lack the credits needed to graduate with their class and are at risk of leaving school without a high school diploma.

Missouri School Improvement Plan (MSIP): The Missouri School Improvement Program has the responsibility of reviewing and accrediting the 522 school districts in Missouri. The process of accrediting school districts is mandated by state law and by State Board of Education regulation.

Missouri State High School Activities Association (MSHSAA): The Missouri State High School Activities Association (MSHSAA) is the governing body for high school activities throughout the state of Missouri. Approximately 580 high schools are members of MSHSAA.

Modified Cash Basis Accounting: A method of accounting similar to cash basis accounting, in which revenues are recognized when cash is received and most expenditures are recognized when paid. There are some adjustments made to recognize revenue if received within 60 days of the fiscal year-end.

MPI: MAP Performance Index which is a score that is calculated based on the achievement level students obtain on a state test. This calculation is used to determine the points earned towards the MSIP 5 achievement score.

MSBA: Missouri School Boards Association.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Glossary of Terms (continued)

MSIP Cycle 5: The Missouri School Improvement Program (MSIP) 5 works to prepare every child for success in school and life. MSIP 5 is the state's school accountability system for reviewing and accrediting public school districts in Missouri. MSIP began in 1990.

MUSIC: The Missouri United School Insurance Council which is an insurance risk pool providing comprehensive property and liability, and workers' compensation insurance to member districts.

National Board Certification: Now referred to as The **National Board for Professional Teaching Standards** (NBPTS) Founded in 1987, this national organization is dedicated to promoting excellence in education. The NBPTS improves teaching and student learning by enhancing overall educator effectiveness and recognizing and rewarding highly accomplished educators who meet high and rigorous standards. NBPTS develops and maintains advanced standards for educators and offers a national, voluntary assessment, National Board Certification, based on the NBPTS Standards .(Wikipedia, June 15, 2011).

NCLB: No Child Left Behind Act of 2001 (NCLB) is a United States Act of Congress which reauthorized the Elementary and Secondary Education Act requiring states to develop assessments in basic skills and give these assessments to all students at select grade levels.

Normandy Schools Collaborative (NSC): The Missouri Board of Education voted to end the Normandy School District on June 30, 2014 when it lost state accreditation for poor academic performance. An appointed board replaced the elected board, and the district became a new entity called the "Normandy Schools Collaborative." The state has direct oversight of the schools.

Object Code: Revenue object codes identify the source of the revenue, such as local, county, state, or federal. The expenditure object codes identify the service or commodity obtained, such as salaries, benefits, supplies, or purchased services.

Operating Funds: The classification of funds which includes the General (Incidental) and Special Revenue (Teachers') Funds.

OSS: Out of School Suspension.

PALS: See Senior PALS.

Parents As Teachers (PAT): Parents as Teachers (PAT) is an international early childhood parent education and family support program serving families throughout pregnancy until their child enters kindergarten, usually age 5. The program is designed to enhance child development and school achievement through parent education accessible to all families.

Performance district: Any district that has met performance standards and indicators as established by the department of elementary and secondary education for purposes of accreditation under section 161.092 and as reported on the final annual performance report for that district each year.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Glossary of Terms (continued)

Perkins Grant: The Carl D. Perkins Career and Technical Education Improvement Act of 2006 distributes postsecondary funds based on the number of career education students who are Pell Grant recipients and/or receive assistance from the Bureau of Indian Affairs.

Placement Rates for Career-Technical Education Students: The percentage of graduates who complete a career-technical education program and are placed in a related occupation or training program 180 days after graduation.

PLC: See Professional Learning Community.

Positive Behavior Intervention Support (PBIS): Sometimes referred to as Positive Behavior Support (PBS/PPBS) it was established by the Office of Special Education Programs of the US Department of Education Positive Behavior Support as a process for creating safer and more effective schools by structuring the learning environment to support the academic and social success of all students. It focuses on encouraging positive student behavior, preventing disruptive behavior and tailoring academic strategies to individual student's needs.

Preschool enrollment: All children enrolled in any district-sponsored pre-kindergarten, activity, including early childhood special education.

Professional Learning Community (PLC): Professional Learning Community (PLC) is a model for school improvement where administrators and school staff are united in their commitment to student learning. They share a vision, work and learn collaboratively, visit and review other classrooms, and participate in decision making. Through participation in PLCs, teachers enhance their leadership capacity as they work as members of ongoing, high-performing, collaborative teams that focus on improving student learning.

Project Lead the Way (PLTW): Project Lead the Way is a United States based nonprofit organization and the nation's leading provider of science, technology, engineering, and math (STEM) education programs. PLTW offers a rigorous curriculum that allows students to apply what they are learning in math and science classes to real-life engineering and technology projects.

Proposition C: Revenue received from the implementation of a one-cent statewide sales tax for education approved by voters in a statewide election in November 1982. One-half of the total received is used to roll back currently levy unless a simple majority of voters have voted to forego all or part of the reduction per Section 164.013, RSMo.

Proprietary Fund: The term used to include either enterprise or internal service funds. Enterprise funds account for ongoing organizations and activities, which are similar to those often found in the private sector. The measurement focus is based upon the determination of change in net assets. Internal service funds are established to account for services furnished by a department of the District to other departments on a cost reimbursement basis. The District's only proprietary fund is the Self Insured Medical Fund.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

Qualified School Construction Bonds (QSCB): QSCBs were created by the American Recovery and Reinvestment Act of 2009. These bonds are marketed as other bonds with buyers obtaining interest on the bonds purchases. However, the federal government reimburses to the issuer of the bond the interest to be paid. QSCB bond proceeds may be used to finance new construction, rehabilitation, repair of public school facilities and the acquisition of land on which a public school facility will be constructed.

Read 180: READ 180 is a comprehensive system of curriculum, instruction, assessment, and professional development proven to raise reading achievement for struggling readers in grades 4—12+. Designed for any student reading two or more years below grade level, READ 180 leverages adaptive technology to individualize instruction for students and provide powerful data for differentiation to teachers.

Reassessment: A bi-annual process where all taxable property is revalued based on current market conditions.

Refunding (Debt Refunding): This is a type of bond issued by the District. The purpose of the bond issue is to extinguish obligations already outstanding, typically for the purpose of reducing interest expense.

Response to Intervention (RTI): A multi-tier approach to the early identification and support of students with learning and behavior needs. The RTI process begins with high-quality instruction and universal screening of all children in the general education classroom.

Revenue: Inflows or other enhancements of assets of an entity or settlement of its liabilities (or a combination of both) during a period from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major or central operations.

RTI: See Response to Intervention.

SAT: See State Adequacy Target.

SASSP (St. Louis Association of Secondary School Principals): The St. Louis region of the Missouri Association of Secondary School Principals (MoASSP) is a professional organization committed to the on-going improvement of secondary education, the professional development of middle level and high school principals and assistant principals, and programs for the youth of Missouri.

SB287 Foundation Formula: The new State Foundation Formula calculation which was passed in 2005 by the Missouri General Assembly.

Self-Insured Medical Fund: The fund used to account for the financial transactions of the District's self-funded medical plan. Revenue is generated from premiums and investment income.



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Glossary of Terms (continued)

Sequestration: In the United States federal budget, the sequester or sequestration refers to budget cuts to particular categories of federal spending that began on March 1, 2013 as an austerity fiscal policy.

SLP: Speech-language therapists or speech therapists who are trained to work on many types of learning differences. These include dyslexia, auditory processing disorder, language disorders and social communication disorder. They also work with kids who have nonverbal learning disabilities.

SMART Goal: An acronym that describes goals that are Specific, Measurable, Attainable (or achievable), Results oriented, and Time-bound.

Special education threshold: Used in the State Aid calculation and determined by dividing the total special education pupil count of every performance district that falls entirely above the bottom five percent and entirely below the top five percent of average daily attendance, when such districts are rank-ordered based on their current operating expenditures per average daily attendance, by the total average daily attendance of all included performance districts.

Special Revenue (Teachers') Fund: The fund used to account for revenue sources legally restricted to expenditures for the purpose of paying teachers' salaries and benefits, and tuition payments to other school districts.

Special Teachers: Teachers that teach subjects outside of the core departments. Included are PE, FACS, IT, Business, Art, Music, etc.

State Adequacy Target (SAT): An amount defined in Missouri statute as the sum of the current operating expenditures of every performance district that falls entirely above the bottom five percent and entirely below the top five percent of average daily attendance, when such districts are rank-ordered based on their current operating expenditures per average daily attendance, divided by the total average daily attendance of all included performance districts. The department of elementary and secondary education recalculate the state adequacy target every two years using the most current available data.

State Assessed Railroad and Utilities (SARRU): Assessed valuation of railroad and utility properties assessed by the state. The amount of revenue each school district receives is derived from the average county levy for school purposes, capital project purposes, and debt services purposes.

State Aid: The new State Foundation Formula calculation which was passed in 2005 by the Missouri General Assembly.

STEM: Refers to science, technology, engineering, and math (STEM) education programs.

Student Activity Fund: The fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare,



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Glossary of Terms (continued)

education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations.

Summer School: The school session carried on during the period between the end of one regular school term and the beginning of the next regular school term.

Super Sub Groups: Use of a Super Subgroup allows for inclusion of students otherwise missed due to a low number of students in a single subgroup, eliminates a duplicated count of an individual student who may fall into numerous subgroups, and holds all districts accountable for the same number of subgroups.

System 44: A proven foundational reading and phonics intervention technology program for our most challenged readers in Grades 3–12+. System 44 helps students master the foundational reading skills required for success with the Common Core through explicit instruction in comprehension and writing and a personalized learning progression driven by technology.

Tax Anticipation Notes (TANs): A short-term debt security issued by a municipal government to finance an immediate project that will be repaid with future tax collections. State and local governments use tax anticipation notes to borrow money, typically for one year or less and at a low-interest rate, in order to finance a capital expenditure such as the construction of a road or repairs of a building.

Tax Levy: A property tax (or millage tax) is a levy on the value of a property. The tax is levied by the governing authority of the jurisdiction in which the property is located. The municipal tax authority sets a percentage rate for imposing taxes, called a levy rate, which is then calculated against the assessed value of each homeowner's property ad valorem. The final determination is the individual property tax levy for that resident.

ThoughtExchange: A tool to gather feedback from our community.

Title I, Part A: Title I, Part A is the largest federal program supporting both elementary and secondary education. The program's resources are allocated based upon the poverty rates of students enrolled in schools and districts and are designed to help ensure that all children meet populations and to reduce the gap between advantaged and disadvantaged students.

Title I Schoolwide: Title I Schoolwide programs provide schools with the opportunity to upgrade the entire school program by allowing more flexibility to serve students.

Title II: Federal funding to improve student achievement consistent with Missouri Learning Standards; improve the quality and effectiveness of teachers, principals, and other school leaders;; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals and other school leaders.



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

2023-24 ANNUAL BUDGET

Glossary of Terms (continued)

challenging state academic standards. Title I is also designed to focus on special needs **Title III:** Title III is a part of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA). The purpose of Title III is to help ensure that English learners (ELs) attain English language proficiency and meet state academic standards. Federal funding is provided through various grant programs to assist state education agencies (SEAs) and local education agencies (LEAs) in accomplishing this.

Title IV.A Student Support and Academic Enrichment: Monies targeted to improve students' academic achievement by providing all students with access to a well-rounded education, improving school conditions for student learning; and improving the use of technology and digital literacy of all students.

Transfer To/From Other Funds: Money paid/received unconditionally from another fund without expectations of repayment. Such monies are revenues of the receiving fund, but not of the District as a whole.

Tuition: Money charged by the LEA or education institution for a period of time, not including special charges for books and laboratory fees, for nonresident pupils attending the regular day in the LEA.

Tuition Based Fund: This fund is used to separate the services provided by the District that are tuition-based. Currently, the District has two self-supporting District programs that are tuition-based - the Early Childhood Development Program and the before and after school care of children (Vacation Station) program.

Virtualization: A technology strategy that allows a one-to-many relationship for providing services.

Weighted Average Daily Attendance (WADA): The calculation of attendance used in the determination of state formula payments by assigning additional weight to districts' student counts is based on certain student characteristics, specifically, to students who qualify for free and reduced lunch, receive special education services, or possess limited English language proficiency.

Weighted Facilities Conditions Index: This is a tool used to bring objectivity to the capital projects decision-making process. Weighted factors are given to different categories in order to give a quantitative value to large capital projects. These values are then used to determine the priority of the projects.



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Appendix A

Acronyms

ACA: Affordable Care Act

ACT: American College Test

ADA: Average Daily Attendance

AIP: Alternative Intervention Program

AP: Advanced Placement

APR: Academic Progress Rate

ASBR: Annual Secretary of the Board Report

ASSET: Accrediting Social Services Experience and Training

AYP: Adequate Yearly Progress

BABs: Build America Bonds

BYOD: Bring Your Own Device

CARES: Coronavirus Aid, Relief, and Economic Security

CAP: Credit Assistance Program

CAPS: Center for Advanced Professional Studies

CBA: Collective Bargaining Agreement

CFMP: Comprehensive Facilities Master Plan

CITW: Classroom Instruction That Works

COBRA: Consolidated Omnibus Budget Reconciliation Act

CPI: Consumer Price Index

CPM: College Preparatory Mathematics

CTF: Classroom Trust Fund

DDRB: Developmental Disabilities Resource Board

DESE: Department of Elementary and Secondary Education

DPDC: District Professional Development Committee

DVM: Dollar Value Modifier

EBD: Engineering by Design



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Acronyms (continued)

ECSE:	Early Childhood Special Education
ELA:	English Language Arts
ELL:	English Language Learners
EOC:	End of Course
ERP:	Enterprise Resource Planner
ESEA:	Elementary and Secondary Education Act
ESOL:	English for Speakers of Other Languages
ESSA:	Every Student Succeeds Act
ESSER:	Elementary and Secondary School Emergency Relief Fund
ESY:	Extended School Year
FACS:	Family and Consumer Sciences
FF&E:	Furniture, Fixtures, and Equipment
FFSD:	Ferguson-Florissant School District
FIT:	Financial Institution Tax
FRL:	Free and Reduced Lunch
FTE:	Full-Time Equivalent
GEER:	Governor's Emergency Education Relief fund
GED:	General Equivalency Diploma
GEER:	Governor's Emergency Education Relief
GPA:	Grade Point Average
HQPD:	High Quality Professional Development
HVAC:	Heating, Ventilation and Air Conditioning
IEP:	Individualized Education Program
IDEA:	Individuals with Disabilities Education Act
IWS:	Internet Web Specialists
ISS:	In-School Suspension
IBD:	Item Benchmark Data
K-12:	Grades Kindergarten through 12 th grade



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Acronyms (continued)

- LEA:** Local Education Agency
- LEP:** Limited English Proficiency
- LLI:** Leveled Literacy Intervention
- MAP:** Missouri Assessment Program
- MAP-A:** Missouri Assessment Program-Alternative
- METC:** Midwest Educational Technology Conference
- MoASSP:** Missouri Association of Secondary School Principals
- MPI:** MAP Performance Index
- MSBA:** Missouri School Boards Association
- MSHSAA:** Missouri State High School Activities Association
- MSIP:** Missouri School Improvement Program
- MUSIC:** Missouri United School Insurance Council
- NBC:** National Board Certification
- NBPTS:** National Board for Professional Teaching Standards
- NCLB:** No Child Left Behind.
- NSC:** Normandy Schools Collaborative
- OSS:** Out of School Suspension
- PAT:** Parents as Teachers
- PBIS:** Positive Behavior Intervention Support
- PD:** Professional Development
- PLC:** Professional Learning Community
- PLTW:** Project Lead the Way
- PROBE:** Students with Exceptional Gifted Abilities
- PTO:** Parent Teacher Organization
- QSCB:** Qualified School Construction Bonds
- RTI:** Response to Intervention
- SA/A:** Strongly Agree / Agree
- SARRU:** State Assessed Railroad and Utilities



FERGUSON-FLOISSANT R-II SCHOOL DISTRICT

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Acronyms (continued)

SASSP: St. Louis Association of Secondary School Principals

SAT: State Adequacy Target.

SB287: Senate Bill 287

SIP: School Improvement Plan

SLP: Speech-language pathologists

SMART: Specific, Measurable, Attainable (or achievable), Results oriented, and Time-bound

SPED: Special Education

SRO: School Resource Officer

STEM: Science, Technology, Engineering, and Math

UMB: United Missouri Bank

WADA: Weighted Average Daily Attendance



FERGUSON-FLORISSANT R-II SCHOOL DISTRICT

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Appendix B

Major Object Code Definitions

6100-6199 Salaries: Amounts paid to employees of the District who are considered to be in a position of permanent or temporary employment, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District.

6200-6299 Benefits: Amounts paid by the District for benefits on behalf of the employees. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not made directly to the employee, they are considered part of the cost of employment.

6300-6399 Purchased Services: Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

6400-6499 Supplies: Amounts paid for material items of an expendable nature that are consumed, deteriorate in use, or lose separate identity through fabrication or incorporation into different or more complex units or substances.

6500-6599 Capital Outlay: Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings and equipment.

6600-6699 Short and Long-Term Debt: Expenditures for the retirement of debt, the payment of interest on debt and the payment of fees.



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Appendix C

Major Function Code Definitions

1000-1999 Instructional Expense: Activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in another learning situation. Activities of aides or assistants are included in this function if they assist in the instructional process.

2000-2999 Support Services: Services which provide administrative, guidance, health and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction.

3000-3999 Community Services: Activities that do not directly relate to providing education to pupils in the District. These include services provided by the District for the whole or segments of the community.

4000-4999 Facilities Acquisition and Construction Services: Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings, additions to buildings, initial installation of service systems, extension of service systems, and any other project meant to improve a site.

5000-5999 Short and Long-Term Debt: Activities servicing the debt of the District.



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